



DEPARTMENT OF THE NAVY
NAVAL RESERVE READINESS COMMAND NORTHWEST
2000 WEST MARINE VIEW DR, BLDG 2102
EVERETT, WA 98207-2600

NAVRESREDCOMNWINST 7300.2A

N8

2 Apr 01

NAVRESREDCOM NORTHWEST INSTRUCTION 7300.2A

Subj: FINANCIAL MANAGEMENT GUIDE

Ref: (a) COMNAVRESFOR P7100.1A
(b) Financial Management Regulations (Volumes 1-15)
(c) OPNAVINST 4000.84.B
(d) DFASINST 7200.1

Encl: (1) Financial Management Guide

1. Purpose. To provide guidance for the management and accountability of funds provided to resource managers.
2. Cancellation. NAVRESREDCOMREG22INST 7300.2
3. Action. This instruction is applicable for headquarters staff and throughout Naval Reserve Readiness Command Northwest. Reserve Center/Facility/Commissioned Unit Commanding Officers and Operating Target Managers will familiarize themselves with enclosure (1) and ensure that the guidelines and reporting requirements are strictly adhered to per references (a) through (d).
4. Reports. See Section IX for a consolidated list of reporting requirements.

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Deputy

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TABLE OF CONTENTS

Section I	Responsibilities and Definitions	Page
1001	Commanding Officer's Responsibilities	I-1
1002	Legal Constraints	I-1
1003	Obligation Rates	I-2
1004	Budget Abbreviations	I-2
 Section II	 General Budgeting Principles	
2001	Budget Process	II-1
2002	Budget Execution Review	II-1
2003	Axioms for Budget Review and Execution	II-1
 Section III	 Reserve Personnel, Navy (RPN)	
3001	Definitions	III-1
3002	Issuance of IDTT Funds	III-1
3003	Accounting Procedure Requirements	III-3
3004	Financial Documentation	III-7
Exhibit III-1	Instructions for No-Cost Orders	III-1-1
Exhibit III-2	Per Diem Estimates (Sample Worksheet)	III-2-1
Exhibit III-3	Travel Voucher Checklist	III-3-1
Exhibit III-4	Transmittal Sheet to PSD	III-4-1
 Section IV	 Operation and Maintenance, Naval Reserve (O&MNR)	
4001	Definitions and Responsibilities	IV-1
4002	Subheads	IV-1
4003	Annual Planning Figure (APF)	IV-2
4004	Financial Plans (FINPLANS)	IV-3
4005	O&MNR Budget Call	IV-4
4006	Comptroller Review of Cost Center Budget Submissions	IV-5
4007	Mid-year Review	IV-6
 Section V	 Budget Dictionaries	
5001	General Budget Dictionaries	V-1
Appendix V-A	Expense Element Dictionary	V-A-1
Appendix V-B	Object Class Dictionary	V-B-1
Appendix V-C	Job Order Structure	V-C-1
Appendix V-D	Activity Directory	V-D-1

Section VI	Accounting	
6001	General	VI-1
6002	Funds Control	VI-1
6003	Obligations	VI-2
6004	OPTAR Log Descriptions	VI-4
6005	Amending Obligation Documents	VI-4
6006	Associating Contract Numbers to Obligation Documents	VI-4
6007	Acceptance of Work Requests (WR) and Military Interdepartmental Purchase Requests (MIPR)	VI-5
6008	Forwarding Obligation Adjustment Batch Information	VI-5
6009	Receipts	VI-5
6010	Comptroller Review of OPTAR Memorandum Of Records	VI-6
6011	Cost Transfers or Redistribution of Costs	VI-7
6012	Accounting Classification Reference Numbers (ACRNs) and Use of Standard Document Numbers (SDNs)	VI-7
6013	Claims for Reimbursement for Expenditures On Official Business (SF-1164)	VI-7
6014	Request, Authorization, Agreement, Certification of Training and Reimbursement For Training (DD-1556)	VI-8
6015	Permits and Fees Paid to City, County And State Agencies	VI-9
6016	Cash Collection Voucher (DD-1131)	VI-9
Exhibit VI-1	Accounting Principles and Standards	VI-1-1
Section VII	Reimbursable Funds Management	
7001	Definition	VII-1
7002	Funding Documents	VII-1
7003	Funds Control	VII-1
7004	Obligations	VII-2
Section VIII	Bill Paying	
8001	Processing Dealer Invoices for Payment	VIII-1
Section IX	Reports	
9001	Status of Funds (COMNAVRESFOR 7100-10)	IX-1

2 Apr 01

9002	Reconciliation Report (COMNAVRESFOR 7100-9)	IX-1
9003	Obligation Validation Reviews (NAVRESREDCOMNW 7000-1)	IX-1

Section X Miscellaneous

10001	Intra/Inter Support Agreements (ISA)	X-1
10002	Collateral Equipment	X-1
10003	Transportation of Things (TOT)	X-2
10004	Maintenance of Real Property (MRP) Funds	X-2
Exhibit X-1	Maintenance of Real Property (MRP) Funds	X-1-1

Section XI Government Travel Charge Card

11001	Policy and Purpose	XI-1
11002	Agency Program Coordinator	XI-2
11003	Travel Orders	XI-3

Section XII Travel Management Program

12001	Travel Budgets	XII-1
12002	Travel Order Processing	XII-1
12003	Travel Claim Processing	XII-2
12004	Traveler Fails to File a Travel Claim	XII-3
Exhibit XII-1	Sample Application for TAD Travel	XII-1-1
Exhibit XII-2	Sample Commercial Air Reservations	XII-2-1
Exhibit XII-3	Sample Traveler's Certificate for Lost Orders	XII-3-1
Exhibit XII-4	Lost Receipt Certificate	XII-4-1
Exhibit XII-5	Sample Statement Waiver of Claim for Reimbursement Of Expense	XII-5-1
Exhibit XII-6	Sample Letter of a Member's Outstanding Travel Claim	XII-6-1

2 Apr 01

NAVAL RESERVE READINESS COMMAND NORTHWEST

FINANCIAL MANAGEMENT GUIDE

2 Apr 01

SECTION I
RESPONSIBILITIES AND DEFINITIONS

1001. Commanding Officer's Responsibilities

- a. Ensure that operating targets are not mismanaged or exceeded. Approve or disapprove procurement requests.
- b. Ensure that approved purchase authority is not exceeded and that obligation documents are prepared prior to procurement actions.
- c. Ensure required reports and budget submissions are submitted to be received by required due dates.
- d. Ensure that records are maintained in accordance with this handbook and that all audit trails are maintained.
- e. Ensure all financial databases are protected during daily, valid backups in the event information must be restored.
- f. Comply with Prompt Payment Act when submitting invoices for payment.

1002. Legal Constraints

a. Title 31 U. S. Code 1301 requires that funds will be used only for the programs and purposes for which the appropriation is enacted. The law states: "Appropriations shall be applied only to the objects for which the appropriations were made except as otherwise provided by law." For example, a Reserve Personnel, Navy (RPN) expense is charged to the Operation and Maintenance, Navy Reserve (O&MNR) appropriation. This is a violation of the 1301 statute.

b. Title 31 U. S. Code 1517 is referred to as the "Anti-Deficiency Act." The provisions of the statute are:

(1) Forbids the involvement of the Government in any contract or obligation to pay money in advance of the appropriation. In those instances where contracting documents are issued prior to the beginning of the cited fiscal year, a warning statement is included that fund availability is contingent upon the enactment of the Appropriations Bill.

2 Apr 01

(2) Prohibits any officer or employee from making or authorizing obligations in excess of the amount available in the apportionment grant.

(3) Requires that the person who caused the violation be subject to discipline that may include suspension without pay or removal from office. If this action is done knowingly and willfully, that person may be subject to criminal penalties or a fine up to \$5,000 or imprisonment for not more than two years or both.

(4) Requires apportionment by months, quarters, or other regular periods, or by activities or functions, or a combination of both methods.

(5) Requires the head of each agency to issue regulations establishing an administrative control system with two purposes: first, to keep obligations within the amount of the authorization; and second, to enable the agency to fix responsibility for making obligations in excess of the authorization.

1003. Obligation Rates

a. Within the DOD Appropriations Act, Congress imposes a 20 percent limitation on the amount of funds that can be obligated during the last two months of the fiscal year. Therefore, cost centers must achieve an 80 percent obligation rate or better in the official accounting reports by 31 July of each fiscal year.

b. Commander, Naval Reserve Force (COMNAVRESFOR) established an obligation rate goal of 99.7 percent for all of its appropriated funds. This goal applies to the end of each fiscal quarter as well as the fiscal year. It also applies to the full five-year accounting life of the appropriated fiscal year.

1004. Budget Abbreviations

a. Budget abbreviations are defined below:

(1) PY-1: Prior year minus one year (the second prior year in accounting)

(2) PY: Prior year (the first prior year in accounting)

2 Apr 01

(3) CY: Current year (the fiscal year currently being executed)

(4) BY: Budget year (the fiscal year following the fiscal year currently being executed)

(5) BY+1: Budget year plus one (the second fiscal year following the fiscal year currently being executed)

b. If 2001 is the fiscal year currently being executed then:

PY-1	FY99
PY	FY00
CY	FY01
BY	FY02
BY+1	FY03

SECTION II GENERAL BUDGETING PRINCIPLES

2001. Budget Process

a. A budget is a financial plan of action designed to accomplish the mission and objectives of the activity. It expresses, in financial terms, an activity's goals for a specified period of time. In developing a budget, an assessment must be made of all valid requirements needed to accomplish the mission. New or unfunded needs must be identified and provided.

b. The budget process is a continuous series of actions that begins at the operating target (OPTAR) level. It flows upward through the chain with reviews and summarizations at all levels.

2002. Budget Execution Reviews. Constant execution reviews of budget spending plans should occur as the fiscal year progresses. Review includes considering obligations to date and projected requirements for the remainder of the fiscal year. The purpose is to identify any changes in application of resources from the original plan, validate, identify and prioritize new and old unfunded requirements. It also identifies any excess funds needed to satisfy alternate requirements.

2003. Axioms for Budget Review and Execution. In an era of declining or level-funded budgets, extra efforts are necessary to improve the budget submissions at all levels. Care must be taken to ensure that valid, executable requirements are stated in our submissions. Justifications must stand alone in order to increase funding levels.

SECTION III
RESERVE PERSONNEL, NAVY (RPN)

3001. Definition

a. RPN is an annual appropriation that provides funding for the pay, allowances, clothing, subsistence, gratuities, travel, per diem and other related expenses for Naval Reservists performing Annual Training (AT) or Inactive Duty Training Travel (IDTT).

b. COMNAVRESFOR centrally budgets AT, IDTT, clothing, subsistence, death/disability benefits and Reserve incentive bonuses.

c. Each fiscal year, COMNAVRESFOR issues an IDTT operating target (OPTAR) to each Echelon IV command based on funding decisions made by Commander, Naval Surface Reserve Force (COMNAVSURFRESFOR). In turn, each Echelon IV command sub-allocates funding to field sites.

(1) Fences on certain program funding (i.e., ELSF, SOF, MIUW, IBU, etc.) are passed on to the field sites.

(a) Commanding Officers do not have the authority to execute fenced funds without the approval and knowledge of the program manager (e.g., ELSF Manager).

(b) Discretionary funds cannot be transferred into a fenced program without COMNAVSURFRESFOR approval.

(2) Quarterly amounts issued by COMNAVRESFOR for each fiscal quarter must be adhered to by N8. Changes to the quarterly amounts require COMNAVSURFRESFOR approval and, ultimately, a change to the OPTAR.

(3) IDTT OPTAR holders do not have Title 31 U. S. Code 1517 liability. This is held by COMNAVRESFOR for a total of the appropriation.

3002. Issuance of IDTT Funds

a. Responsibilities

(1) The Training Support Officer (N31), with inputs from the field, determines the quarterly allocation for each training site. A fair share formula is used with adjustments for unique

events that are considered "must fund" items. Quarterly allocations include dollars for orders that must be issued prior to the start of the next quarter (e.g., orders that have January report dates must be issued in the first quarter). The allocation information is given to the Comptroller's IDTT Coordinator for action. Fenced funds will be indicated when the funding is transferred to the activity (centers must manually track fenced funds to ensure that it is only used for the designated purpose). The Training Department is the approval point for any changes to authorizations (increases or decreases). Requests for additional IDTT funds or reversion of IDTT funds must be addressed to N31.

(2) The Comptroller (N8) issues IDTT funds based on the amounts approved by N31. Funds are issued quarterly. The first quarter authorization is, generally, issued in September in order to meet order processing time frames for the start of the new fiscal year. Subsequent allocations will be available the first working day of the new quarter. Changes to authorization amounts will not be made without N31 approval.

(a) Periodic changes may be authorized by N31 to handle various training opportunities.

(b) All OPTAR changes will be sent via GroupWise.

(c) The subject line of the GroupWise e-mail will start with the single letter/number site ID, followed by a dollar sign (\$) and the three digit Julian date.

(d) The GroupWise message text will include annual planning figure information regarding the change in authorization.

b. Standard Document Numbers

(1) With the initial OPTAR for the fiscal year, a separate file is created which assigns a standard document number (SDN) serial range to each site. Generally, all sites will be assigned a range of 1000 numbers, sufficient to accommodate an entire fiscal year's orders. The standard block size is subject to change at the Comptroller's level.

(2) A site disk with the serial numbers will be transferred via GroupWise. Again, a general file description will be provided such as "Anchorage SDNs."

3003. Accounting Procedure Requirements

a. Transfer of Accounting Information

(1) Upon receipt of SDNs and money, sites are able to generate IDTT orders. Each order issued creates an obligation of funds against the site's OPTAR. The system monitors the overall availability of funds in the OPTAR. The system will flash a message that the overall authorization is exceeded if a site tries to issue an order without sufficient funds available. Sites must contact N31 for additional funds before any more orders can be issued.

(2) Sites must frequently monitor the OPTAR balance as orders are issued. A simple way to do this is to view the OPTAR display screen.

(3) There are two types of IDTT orders that can be issued:

(a) Cost Orders - orders that are directive in nature. The individual does not have the option to execute the orders. These orders include lines of accounting and estimates for per diem, miscellaneous expenses and travel, if required. Costs are accrued against functional account numbers (FAN) that are a part of the IDTT line of accounting:

74700	Officer Travel
74701	Officer Per Diem & Miscellaneous Expense
74800	Enlisted Travel
74801	Enlisted Per Diem & Miscellaneous Expense

(b) No-Cost Orders - orders that are permissive and the member may choose not to execute. All expenses are born by the traveler and reimbursement is not authorized for any expenses incurred. There are no lines of accounting shown on the orders. No-cost orders will not be issued via RIMS(OM). Activities will use the MS Word template provided by N8. A standardized SDN series will be used as follows:

UIC	Command UIC
FY	Appropriate fiscal year
RW	Standard
NC001	Standard serial number range

2 Apr 01

(4) A copy of each no-cost order issued will be maintained in a separate file. Exhibit III-1 provides instructions for the preparation of no-cost orders.

(5) Continuing Medical Education (CME) and conference fees are not reimbursable under the RPN appropriation. Travelers must submit a SF 1164 (Claim for Reimbursement for Expenditures on Official Business) to their respective Reserve centers. Fees must be authorized on the orders before it is considered a reimbursable expense. Meals are not reimbursable as a part of the fee. Travelers will be reimbursed for meals as a part of the meals and incidental expense (M&IE). Receipts are required to substantiate the claim.

(a) CME funds are a part of the overall Surface Training annual planning figure assigned to the activity. Funds should be designated against the CME budline when the financial plan is established. The fees are chargeable against job order **KFQ. These fees must be obligated at the time the order is processed and approved. The center is responsible for pursuing the claim for reimbursement or a waiver statement.

(b) Conference fees must be obligated as soon as the expense is known and is authorized. A reimbursement authorization endorsement is required on the travel orders before a claim is legally processed. Accrue charges for conference fees against job order **MBQ in the center OPTAR.

(6) Reserve centers will transfer obligation information to N8 in a timely manner (no later than the end of each week) whenever any orders are cut (cost only). Sites will create a file (reservation batch) that is passed to N8 via GroupWise. The subject line will contain a standardized label as follows:

Sample subject line for a FT Richardson batch

Subj: ERE123

E = FT Richardson site alpha/numeric code
RE = Reservation batch
123 = Julian date

(7) N8 will download the files and load the information into the master OPTAR database. A separate file is built which transfers obligation information to RESFMS. The sites cannot upload Teleticketing batches until N8 transfers the obligation

information into RESFMS. Ordinarily a teleticketing batch can be sent to DFAS Pensacola on the next workday following the upload.

(8) Contact N8 if there is an emergent situation requiring the immediate upload of obligation information into RESFMS. Advise when the batch is sent via GroupWise.

(9) Centers will calculate per diem, lodging and miscellaneous estimates prior to issuing orders. Estimates will be retained (either annotated on the application or attached to the application). Exhibit III-2 provides a simplified format to use to manually calculate IDTT travel costs before orders are issued in RIMS/OM. The manual estimates provide the basis to determine if OPTAR funds are available to issue orders. Estimates will be annotated or attached to the IDTT order applications. IDTT Coordinators will be aware of JFTR changes to per diem expenses (lodging and MI&E). The RIMS/OM software is not kept updated with current rates. Therefore, the software continues to under estimate costs. After orders are created via RIMS/OM, compare obligation amounts. Advise N8 to adjust the regional database for each SDN estimate that is different by 10 percent or more.

(a) IDTT Coordinators will print out a memorandum records report sorted by SDN.

(b) Obligation figures generated by OM will be lined through and new obligation figures annotated.

(c) The annotated memorandum record report will be faxed to N8.

(10) N8 will transfer adjustment information to the affected sites at least weekly. Sites will download the file and immediately load it into their OM database. IDTT Coordinators will recalculate costs after loading an adjustment batch.

(a) Coordinators will check their OPTAR balance before and after loading an adjustment batch. Adjustments could over obligate the OPTAR. Contact N8 if any over-obligation occurs.

b. OPTAR Reconciliation

(1) IDTT Coordinators will compare their OPTAR display with their memorandum records report summary weekly. If there are differences, ensure that all adjustment batches have been loaded and the costs recalculated. If this does not bring the figures into agreement, contact N8 regarding a site rebuild.

(2) On the dates indicated on the IDTT Financial Calendar, fax a copy of the memorandum record report and OPTAR display screen to N8. Obligation totals between the master database and the individual site database will be compared. Each site will be notified of the results of the reconciliation.

(3) Each month N8 will reconcile the master database to authorization accounting activity (AAA) reports and submit a report to COMNAVRESFOR on the results.

c. Travel Claims

(1) Sites will review and forward IDTT claims to their designated PSD. Per paragraph 4308 (MSTP), travelers have two days following the IDTT to submit a travel claim. Exhibit III-3 is a sample of a checklist that can be used to review travel claims. Coordinators are responsible for making sure Electronic Funds Transfer (EFT) forms are completed by the traveler, if applicable, before the claim is forwarded to PSD.

(2) Claims will be forwarded to PSD via a batch transmittal (Exhibit III-4). A copy of the batch transmittal will be faxed to N8 to code the database with a "P" to reflect that a travel claim is pending at PSD. This action ensures that the outstanding travel claim report is accurate. The transmittal can be prepared by using an Excel spreadsheet.

(3) PSD will make payment via EFT transfer. However, all original paperwork will be returned via the Reserve center. Coordinators are responsible for ensuring that complete copies of travel voucher summaries are made before original paperwork is distributed to the traveler.

(4) A complete copy of Travel Voucher Summaries will be faxed or mailed to N8 to make actual cost adjustments to the database. The SDN record will be coded with a "V" to designate that a travel voucher was issued.

d. Outstanding Travel Claims

(1) Commanding Officers are responsible for pursuing outstanding travel claims. Action will be taken to ensure:

(2) Members file their claims within the authorized time frame.

(3) Waivers are to be signed by travelers who do not desire a reimbursement.

(4) Documentation to substantiate efforts to resolve outstanding travel claims is present in the files.

(5) Each quarter N8 will contact the IDTT Coordinator to validate the Travel Claim Report for the current fiscal year and the prior fiscal year. It is critical that follow up action is done, especially on current fiscal year claims. Funds cannot be de-obligated until claim disposition is finalized.

e. Canceled Orders. The following actions are required:

(1) Mark the original order canceled.

(2) Make a copy of the order marked canceled and fax or mail it to N8. If an e-ticket was issued, annotate the GTR number on the order copy. If a GTR regular ticket was issued, annotate the GTR number and the date it was returned to New Orleans. Sites are required to keep documentation on file to substantiate the return of unused tickets (transmittal, etc.).

(3) Upon receipt of the canceled orders, N8 will code the SDN record with a "C" for canceled. This will de-obligate per diem and miscellaneous travel amounts. For GTRs, the individual accounting line will be changed to reflect an "R" for returned. GTRs cannot be de-obligated once issued. The charge is held on the books until a credit is received.

(4) N8 will create an adjustment batch and forward to the site that will update the OPTAR databases as to canceled orders.

3004. Financial Documentation

a. As an OPTAR holder, sites are responsible for maintaining an appropriate financial audit trail of all actions associated with each travel order issued. Though certain

2 Apr 01

documentation may not be required for training purposes, the following is required for financial documentation:

- (1) order request;
 - (2) copy of issued order; (Note: If the travel order is canceled, the original canceled order will be retained in the files. It will be marked "canceled." Information as to the return of an unused airline ticket or notification to SATO, if applicable, will also be included.)
 - (3) copy of flight itinerary (if applicable);
 - (4) copy of all modifications issued;
 - (5) copy of completed travel claim;
 - (6) complete copy of travel voucher summary;
 - (7) any letters, memos or e-mail regarding the travel order;
 - (8) copy of supplemental travel claims and paid travel voucher summaries.
- b. Documentation will be filed in travel order number (SDN) sequence.
- c. Records will be maintained and readily available for five years after the close of the fiscal year.

EXHIBIT III-1
INSTRUCTIONS FOR NO-COST ORDERS

Before typing, add the **order.doc** as a template to your computer. Open **MS Word**, click **File**, then **New**. Open template as a document. You now have the document to cut orders. When you have finished creating the document, **Save** the file to a floppy disk. Save the floppy in a safe place.

Throughout the order template, you will need to fill in the blanks. Look for brackets "[]" which indicate "**Click Here**". Use all **CAPS** in filling out the template. This is no different than entering information in the OM system. This is not a complicated process.

You may need to make minor tab adjustments.

1. **Heading:** Enter the Reserve center's name, address, city, state and zip code.
2. **From:** Enter COMMANDING OFFICER, NAVAL RESERVE, etc...
3. **To:** Enter the member's rate/rank, name, address, city, state and zip code.
4. **Date:** Enter the date the order is being prepared using 2-digit day, 3-digit alpha month, and 4-digit date.
Example: 14 MAY 2001
5. **USNR:** Enter the member's social security number.
6. **SITE SDN:** Here you will assign travel order numbers. Enter N, your center's UIC, the fiscal year, RW and a 5-digit serial number beginning with NC. Example: N6613501RWNC001. The only change from order to order would be the year and the last 3 digits.
7. **Period of:** Enter the number of days IDTT will be performed using 4-digits. Example: For a 3 day IDTT, enter 0003.
8. **Report NLT:** Enter the hour in which the member is to report.
9. **On:** Enter the NLT date the member is to report. Example: 06 JUN 2001.

2 Apr 01

10. **EDA:** Enter the dates as 06 JUN 2001.
 11. **To:** Enter the gaining command and the address.
 12. **UIC:** Enter the center's UIC.
 13. **Upon completion:** Enter the date. Example 09 JUN 2001.
 14. At the top right hand corner of the second page, enter the SDN again.
 15. If applicable, enter EVENT SEQUENCE and PEACE TIME TRACKING numbers.
 16. At the bottom of the 2nd page on the left side, enter the "issuing Reserve Center name and PSD."

Example: NRC FT Richardson
PERSUPPDET Everett
 17. At the bottom of the second page on the right side, enter the "gaining command name and their PSD."

Example: NR REDCOM NW
PERSUPPDET EVERETT
 18. Print the order.
 19. Stamp the order at the top and bottom with the word **ORIGINAL**.
 20. Have the issuing officer sign the order.
 21. Log the order into the tracking log.
 22. Make a copy of the order and attach it to the application.
 23. File the documentation and maintain for three fiscal years.
- SUGGESTION:** Use a three-ring binder to keep the log and copies of the order/application.

2 Apr 01

EXHIBIT III-2
PER DIEM ESTIMATES
(SAMPLE WORKSHEET)

Travel from Seattle, WA to San Diego, CA (3 days including travel days). Government quarters available, government messing not available. Rental car authorized, travel by GTR.

Meal and Incidental Expenses (MI&E):

Per Diem:

Travel Days:

1st Day:	<u>\$ 36.00</u>	x 75%	=	<u>\$ 27.00</u>
	MI&E			

Last Day:	<u>\$ 36.00</u>	x 75%	=	<u>\$ 27.00</u>
	MI&E			

Stationary Days:

Gov. Mess Available	<u> </u>	x \$10	=	<u>\$ 0</u>
	# of days	Meal Rate		

Mess Not Available	<u>\$ 36.00</u>	x 1	=	<u>\$ 36.00</u>
	MI&E	# of days		

Proportionals:	<u> </u>	x \$29	=	<u>\$ 0</u>
(1 meal available in mess)	# of days	Prop. Meal Rate		

Lodging:

Gov. Quarters Available	<u>2</u>	x \$25	=	<u>\$ 50.00</u>
	# of nights	BQ Rate		

Commercial:	<u> </u>	x \$36	=	<u>\$ 0</u>
	# of nights	Lodging Rate		

Miscellaneous:

POV:	<u>50</u>	x \$.31	=	<u>\$ 15.50</u>
	# of miles	per mile		

Airport Parking:	<u> </u>	x \$	=	<u>\$ 0</u>
	# of days	Rate		

NAVRESREDCOMNWINST 7300.2A
2 Apr 01

Airport Shuttle:	<u> </u>	x \$	=	\$ <u> 0</u>
	# of trips	Rate		
Rental Car:	<u> 3 </u>	x \$25	=	\$ <u> 75.00</u>
	# of days	Rate		
Per Diem and Miscellaneous Cost:				\$ <u> 230.50</u>
GTR:				\$ <u> 158.00</u>
<u>TOTAL COST:</u>				\$ <u> 388.50</u>

EXHIBIT III-3
NAVAL RESERVE READINESS COMMAND NORTHWEST
TRAVEL VOUCHER CHECKLIST

Ensure the following special options are specifically authorized on orders:

- Rental car. Attach original receipt to claim.
- ATM withdrawal amount. Indicate amount taken and fees.
- Use of POV (unless local travel).
- Lodging availability endorsement (on orders or stamped by gaining command).
- Use of GMR, PMR, or commercial meals.
- Registration fees. Attach paid receipt and indicate if meals are included with fee.
- Excess baggage charges.
- Official long distance phone calls. Hotel bill must reflect charges.
- If more than one TAD site authorized. Indicate number of days for each site.
- Use of POV for "in & around" travel at TAD site. Trips and mileage listed on claim.

Ensure the travel claim contains the following (as applicable):

- Previous travel payments/advance data (for frequent travelers: "none").
- Itinerary section of claim is filled out (all columns) using codes on reverse of form.
- Lodging cost indicated in the "reimbursable expenses" block.
- POC miles between home and airport on itinerary line for each trip.
- Taxi Fares. Indicate "from/to" in "Reimbursable Expenses" block.
- Receipts ONLY required for rental cars, berthing, conference fees and items over \$75.
- "Receipt" copy of commercial or government airline tickets (bottom sheet).
- SATO printout for transportation.
- If travel code "PA" is used, ensure POC block is properly checked (Block 09).
- Ensure all documents (and copies) are legible.
- Claim is signed and dated by member in black ink.
- Each claim must be collated in the following manner.

2 Apr 01

Stack 1	Stack 2	Stack 3
<ul style="list-style-type: none"> - Original DD 1351-2 - Copy of orders & endorsements - Copy of SATA printout - Original receipts 	<ul style="list-style-type: none"> - Copy of DD 1351-2 - Copy of orders & endorsements - Copy of SATO printout - Copies of receipts 	<ul style="list-style-type: none"> - Copy of DD 1351-2

Special Cases:

- List any airport baggage fees on claim (indicate number of bags carried).
- Leave. Indicate period in itinerary and Block 17. If on special liberty or "early to" TAD site for personal convenience, indicate in the itinerary.
- TAD to ship. Show ship's location on arrival and departure.
- Receipts in foreign currency. Indicate exchange rate to US\$.
- Airport taxes (for overseas entry and exit).
- Lodging receipt shows two occupants. Member entitled to single room rate if other occupant is not DOD (show single room rate). If second occupant is DOD, only half of room rate is paid.

Travel Order Number:	Reviewed By:	Date:
Comments:	Reviewed By: (PSD)	Date:
NAME:	SSN:	

**EXHIBIT III-4
TRANSMITTAL SHEET TO PSD**

27-Jan-99		NAVAL RESERVE READINESS COMMAND NORTHWEST TRAVEL CLAIMS						68328001
TRAVEL CLAIMS:								
NAME			SSN		SDN			DATE PAID
SMART, I.M.			123-45-6789		N68328 99	TO0001		
SMITH, A.			012-34-5678		N68328 99	TO0002		
1164'S								

(SAMPLE)

SECTION IV
OPERATION AND MAINTENANCE, NAVY RESERVE (O&MNR)

4001. Definitions and Responsibilities

a. O&MNR is an annual appropriation, established by Congress in 1973, available for incurring obligations for expense items (versus investment) during the fiscal year specified in the Appropriations Act. This appropriation provides for operating the Naval Reserve Forces and maintaining their equipment in a state of readiness that will permit rapid deployment in the event of full or partial mobilization. The appropriation symbol assigned to O&MNR is 1806.

b. The appropriation is divided into accounts called budget activities (BA). O&MNR is divided into two budget activities: BA-1 Operating Forces and BA-4 Administration and Servicewide Activities.

(1) BA-1 funds four activity groups consisting of Reserve air operations, Reserve ship operations, Reserve combat operations/support, and Reserve weapons support. This budget activity funds the operation and maintenance (including depot) of Reserve force ships and aircraft, air stations, Reserve stations, and Reserve facilities supporting Naval Reserve Forces. Funding is provided for such functions as aircraft flying hours, underway steaming hours, regular ship overhauls, ship and aircraft maintenance and modernization, and aviation and ship fuels. The cost of operating and maintaining the Fourth Marine Air Wing is also funded in O&MNR.

(2) BA-4 funds one activity group for administration and service wide support. This budget activity provides for general and administrative services not specifically assignable to combat or combat support units. It includes the costs of the Naval Reserve Force management headquarters, civilian and military manpower and personnel management, Servicewide communications capabilities, base support and General Defense Intelligence programs.

4002. Subheads

a. The first division under the BA is the subhead, which divides each budget activity into definable and related programs for ease of administration. A subhead is a four-position alpha/numeric character suffixed to an appropriation code.

b. As required by NAVCOMPT, the first and second characters of a subhead identify the major claimant (72 for COMNAVRESFOR). The third character identifies the Activity Groups (AGs) of the Operation and Maintenance format as follows:

Operation and Maintenance, Navy Reserve
Activity Group Coding Structure

<u>Subhead Use Code</u>	<u>Budget Activity 1: Operating Forces</u>
A	Air Operations
B	Ship Operations
C	Combat Operations/Support
D	Weapons Support
F	Other Base Operations Support
	<u>Budget Activity 4: Administration</u> <u>and Servicewide Activities</u>
T	Servicewide Support
X	Payments against Closed Accounts

Two subheads are assigned to Naval Reserve Readiness Command Region Northwest: **72C0** and **72FF**.

4003. Annual Planning Figure (APF)

a. An APF represents the total funding an activity may expect to receive for the fiscal year within their OPTAR. Separate APFs are issued for each subhead assigned to the activity. Issuance of an activity's APF is dependent upon when COMNAVRESFOR assigns the Readiness Command an Operating Budget APF.

b. The Readiness Command's APF is issued on a COMNAVRESFOR Resource Authorization (NAVRES 7132/1). Funds are apportioned on a quarterly basis, as required by NAVCOMPT, and total to an assigned APF.

(1) The quarterly fund apportionments are referred to as New Obligation Authority (NOA). In issuing field OPTARs, N8 must adhere to the NOA amounts assigned by COMNAVRESFOR. Adjustments to NOA totals may be requested; however, N8 may not realign quarterly totals until COMNAVRESFOR approval is received.

2 Apr 01

(2) The Resource Authorization contains essential information regarding availability of funds and identifies legal limitations, targets and restrictions. N8 passes those restrictions on to OPTAR holders by fencing certain budget lines within a funding program.

(a) Limitations fall into two categories: Restrictions stated in law and administrative restrictions. Statutory limitations are Title 31 U. S. Codes 1301 and 1517 liabilities. Administrative restrictions are based on DOD, CNO, major claimant, and operating budget holder policies.

(b) Fenced funding programs are maintenance and repair, real property (MRP), minor construction, environmental, berthing, medical, civilian labor, mission forces, medical and other surface training.

(c) Other programs may be added or existing programs removed from limitation restrictions.

4004. Financial Plans (FINPLANS)

a. A budget is a financial plan of action to accomplish an activity's mission and objectives. In keeping with that, N8 assigns an APF to each Reserve Center/Cost Center for which an OPTAR will be issued. An analysis of prior-year expenses should be conducted in conjunction with identifying any new or changed requirements that would affect funding. Unfunded requirements should be revalidated at this time.

b. The FINPLAN displays the APF at the job order level and is divided into the four fiscal quarters. Care should be taken to ensure that the quarterly distribution represents a realistic plan that can be executed. This distribution should be based on when the obligation will be created. DO NOT straight-line the plan (dividing the annual total by four). Indicate only whole dollar amounts.

c. A review of execution versus plan will be an ongoing process. Excess discretionary funds should be identified for possible application to other Command requirements. Commanding Officers may reprogram unfenced funds by submitting a Reprogramming Request via GroupWise. The revised plan should clearly indicate desired changes, state the reasons for the reprogramming in clear and concise terms, and provide detail budget information regarding which budline (job order) is

decreased and which budline (job order) is increased. At a minimum, FINPLAN adjustments will be forwarded to N8 before the close of each fiscal quarter.

4005. O&MNR Budget Call

a. N8 will issue an O&MNR budget call to cost centers by the date indicated on the Financial Management Calendar. The call will be issued as an Excel spreadsheet via GroupWise.

b. A Tentative Annual Planning Figure (TAPF) is assigned to facilitate budget plan preparations. In addition to the overall TAPF, control figures will be indicated for fenced program funding. The controls for fenced programs as well as the overall TAPF can not be exceeded. A TADTAR budget call worksheet will also be issued in a spreadsheet format.

(1) Director, Facilities West will advise N8 as to quarterly budget figure assignments for MRP, minor construction, and environmental areas. Cost center managers are not authorized to reprogram these figures into discretionary areas or to exceed the control amount assigned.

(2) Director, Regional Operations and Training (N3/N7) will provide N8 with Surface Training control figures. Again, cost center managers are not authorized to reprogram these figures into discretionary areas or to exceed the amount assigned.

c. The OPTAR manager will review the spreadsheet. Additional budlines (job orders) may be added by inserting rows into the spreadsheet. However, cost centers will not change the basic format of the spreadsheet.

d. The TAPF will be distributed into each applicable budline by month within the four fiscal quarters. The spreadsheet is formatted to total the months by quarter with an ultimate annual total for the budline.

e. Surface Training requirements will not be reported under the call issued by N8. N3/N7 will issue a separate annual Surface Training budget call to provide N8 with budget control figures.

f. The Logistics Department (N4) will develop the general staff budget. All staff requirements regarding general operation requirements (supplies, equipment, furniture,

printing, etc.) will be submitted directly to N4. Any staff unfunded requirements will be submitted by N4 based on the above.

g. Submit unfunded requirements on a Resources Request (CNAVRES 4790/20) for each applicable program area. Requests for Surface Training, MRP, and environmental funds will be submitted directly to the applicable program manager. Each Resources Request will clearly identify what is needed and why. Cost information will be specific to permit a reasonable review and funding determination. Failure to provide adequate information will result in the request being returned without action.

h. Each cost center will save the Excel budget spreadsheet file and retain a copy of each Resources Request submitted.

i. N8 is responsible for budgeting for civilian personnel expenses within the limitations assigned by COMNAVRESFOR. N8 will also budget for all staff general travel requirements not covered by the Surface Training Program.

4006. Comptroller Review of Cost Center Budget Submissions

a. Each cost center budget spreadsheet will be reviewed by N8. The regional budget database (BUD) will be updated based on information provided. Changes to dollar thresholds may be necessary based on funding controls received from COMNAVRESFOR.

(1) Cost centers will be contacted regarding obvious funding omissions, exceeding TAPF assignments, or new funding requirements identified since the budget call input was received.

(2) After the budget is submitted to COMNAVRESFOR, N8 will revise TAPF assignments in the spreadsheet file and return it via GroupWise.

b. N8 will review all Resources Requests for completeness. Those forms that do not include proper information will be returned without further action.

(1) The Logistics Department will assist N8 in review of all Resources Requests and make funding recommendations and/or advise of an alternate means of satisfying the requirement.

(2) Remaining unfunded requirements will be consolidated by program. The Readiness Commander will make final priority determinations on all unfunded program requests submitted with the budget submission.

(3) Cost centers will be advised whether the unfunded is approved (TAPF will be increased), returned, deferred (submitted on regional budget call), or disapproved.

4007. Mid-Year Review

a. Commanding Officers will review their current financial plan and submit any necessary changes via a reprogramming request.

b. Submit CY Resources Requests which identify additional funding needed to ensure an effective mission operational level. N8 will follow same review guidelines for Mid-Year Review unfunded requirements as stated for the budget call.

SECTION V
BUDGET DICTIONARIES

5001. General Budget Dictionaries. The following dictionaries identify budget category codes regarding expense elements, object classes, standardized job order structure, and realigned Northwest centers.

APPENDIX V-A
EXPENSE ELEMENT DICTIONARY

A listing of Expense Elements is contained in NAVCOMPT 024620. Those expense elements used by REDCOM Northwest with standardized job orders are:

A - Military Personnel: Includes the cost of the services of active force military personnel computed at the standard rates. Excludes costs of trainees and unassigned personnel.

E - Travel of Personnel: Includes the cost of travel and transportation of personnel. Includes transportation such as commercial transportation charges, rental vehicles, mileage allowances and tolls, subsistence for travelers such as per diem allowances and incidental expenses.

M - Utilities and Rents: Includes the cost of heat, light, power, water, gas, electricity, and other utility services except transportation and communication. Includes the cost of land rents, structures and equipment (other than transportation equipment).

N - Communications: Includes the cost of communication services. Includes charges for the transmission of messages from place to place, contractual telephone and teletype services, postage (other than parcel post), rental of post office boxes, and telephone installation charges.

P - Purchased Equipment Maintenance (Commercial): Includes cost of purchased maintenance, overhaul, repair and rework of equipment, vehicles and tanks when purchased from commercial sources.

Q - Other Purchased Services: Includes the cost of other services.

T - Supplies: Includes the cost of all other consumable items, supplies and materials except for those included in expense elements R, S, and V. Also, includes the costs of funded items of equipment having a useful life of less than one year.

U - Civilian Personnel: Includes the cost of the services of civilian personnel. Includes personnel compensation such as regular salaries and wages, overtime, severance pay, incentive awards and personnel benefits.

V - Other POL: Includes the cost of petroleum, oil, and lubricants for other than aircraft or ships propulsion, such as fuel used in heating, generating power, operating motor vehicles, operating power materials, handling equipment and labor-saving devices.

W - Equipment: Includes the cost of end-items of equipment defined in Object Class 31 Equipment (Paragraph. 026002) purchased with O&M funds. Includes Plant Property Classes 3 and 4 (equipment and industrial plant equipment respectively) with a unit cost between \$5,000 and \$14,999.99 and those items costing in excess of \$15,000 which qualify for O&M financing (Navy Stock Account issues or standard items; i.e., items listed in the Management List - Navy, not carried but authorized for local purchase). Also includes minor property with a unit value of less than \$5,000 and other plant property equipment items listed in paragraphs. 036301-4 or 036401-2 excluded from plant property reporting.

Y - Printing: Includes cost of contractual printing and reproduction work done such as printing presses, lithographing and other duplication, related binding operations, photostatting, blueprinting, photography, and microfilming.

2 Apr 01

APPENDIX V-B
OBJECT CLASS DICTIONARY

Object classes are used in budgeting to identify the nature of the services, articles, or other items involved. NAVCOMPT Manual 026002 provides definitions of the two-digit object class codes prescribed by the Office of Management and Budget. The four-digit object class codes listed below each two-digit object class are used by COMNAVRESFOR in the major claimant budget as prescribed by NAVCOMPT. They are provided here for reference in the event that specific object class information is required.

Object**Class** **Object Class Description**

- 11 **Personnel Compensation** - Gross compensation for personal services rendered to the government, including merit pay and amounts withheld that are creditable to other funds for the employee's share of retirement, insurance contributions, income taxes, and other purposes.
- 11.11 General Schedule Full Time Permanent
- 11.12 Wage Board Full Time Permanent
- 11.31 General Schedule Other Than Full Time Permanent
- 11.32 Wage Board Other Than Full Time Permanent
- 11.51 General Schedule Other
- 11.52 Wage Board Other Pay
- 12 **Personnel Benefits** - Cash allowances for personnel benefits and payments to other funds for the benefit of currently employed federal civilian and military personnel. Also includes special benefits authorized for certain non-Federal personnel.
- 12.11 General Schedule Benefits
- 12.12 Wage Board Benefits
- 13 **Benefits for Former Employees** - Comprises pensions, annuities, or other benefits due to former employees or their survivors based (at least part) on length of service to the government. Excludes benefits paid from funds financed from employer and/or employee contributions and premiums and provided in kind, such as benefits, hospital and medical care.

2 Apr 01

- 21 **Travel and Transportation of Persons** - Charges incurred for transportation of government employees and others, their per diem allowances while in an authorized travel status and other expenses incident to travel that are to be paid by the government either directly or by reimbursing the traveler. Includes transportation of personnel around the official station of an employee.

21.04 Travel Per Diem

21.05 Travel Other Cost

- 22 **Transportation of Things (TOT)** - Contractual charges incurred for the transpiration of things (including animals) and for the care of such things while in the process of being transported. Includes postage used in parcel post, rental of trucks and other transportation equipment and reimbursement to the government personnel for the authorized movement of household goods and effects or house trailers. Excludes transportation paid by a vendor, regardless of whether the cost thereof is itemized on the bill for the commodities purchased by the government.

22.01 Transportation of Things - Military Airlift
 Command Cargo

22.02 Transportation of Things - Military Airlift
 Command Special Assignment Airlift Mission

22.07 Transportation of Things - Commercial Land

22.08 Transportation of Things - Other Transportation

- 23 **Rent, Communications, and Utilities** - Charges for possession and use of land, structures, or equipment owned by another; purchased communication services and purchased utility services.

23.21 Rents

23.31 Utilities - Purchased for non-DOD Industrial
 Fund sources, including commercial

23.32 Communications - Purchased from non-DOD
 Industrial Fund sources, including commercial

23.34 Communications - Purchased from DOD Industrial
 Fund sources

23.37 Utilities - Purchased from Public Works Centers
 only (Industrial Fund source)

2 Apr 01

- 24 **Printing and Reproduction** - Includes all costs associated with printing and reproduction whether performed by contract or in house. Excludes printing performed by Defense Automated Printing Service (DAPS) which is chargeable to object class 25.36.
- 24.10 As stated above.
- 25 **Other Services** - Comprises all contractual services not otherwise classified.
- 25.13 Equipment Maintenance by contract other than depot level purchased from DOD Industrial Funds
- 25.14 Facility Maintenance by Contract - Costs incurred for repair and maintenance to buildings, facilities, payments, airfields, and like items when done by private contractor
- 25.31 NAVDAC - Includes payment for all services provided by Navy Data Automation Center Industrial Fund activities
- 25.36 DAPS - Includes payments for all services provided by defense printing
- 25.38 Public Works Centers (excludes utilities) - Includes payments for services by PWC Industrial Activities
- 25.39 Shipyards - Includes payments for all services provided by Navy shipyards Industrial Fund Activities
- 25.97 Other Intra-Government Purchases - Includes costs for products/services procured from non-industrially funded federal government sources which are not otherwise covered above
- 25.98 Other Contracts - Includes costs for products services procured from commercial sources not otherwise covered above
- 26 **Supplies and Materials** - Charges for commodities whether acquired by requisition, formal contract or other form of purchase that are ordinarily consumed or expended within one year after they are put to use.
- Also those that are converted in the process of construction or manufacture; or that are used to form a minor part of major equipment of fixed property.

2 Apr 01

- 26.01 Fuel - Petroleum and other lubricants (POL) purchased directly and indirectly from Defense Fuel Supply Center (DFSC) Stock Fund
- 26.07 Supplies and Material (non-stock fund)
- 26.08 Army Managed Stock Fund Purchases
- 26.09 Navy Managed Stock Fund Purchases
- 26.10 Marine Corps Managed Stock Fund Purchases
- 26.11 Air Force Managed Stock Fund Purchases
- 26.12 DLA Managed Stock Fund Purchases
- 26.13 GSA Managed Stock Fund Purchases

31 **Equipment** - Charges for personal property of a durable nature which normally may be expected to have a period of service of a year or more after put into use without material impairment of its physical condition. Includes charges for services in connection with the initial installation of equipment when performed under contract. Excludes items designated for Stock Fund management except for 9L equipment with a unit cost of \$5,000 or more.

- 31.05 Non-Stock Fund Managed Equipment Purchases
- 31.08 Army Managed Stock Fund Equipment Purchases
- 31.09 Navy Managed Stock Fund Equipment Purchases
- 31.10 Marine Corps Managed Stock Fund Equipment Purchases
- 31.11 Air Force Managed Stock Fund Equipment Purchases
- 31.12 Defense Logistics Agency Managed Stock Fund Equipment Purchases
- 31.13 General Services Administration Managed Stock Fund Equipment Purchases

2 Apr 01

APPENDIX V-C
STANDARDIZED JOB ORDER STRUCTURE

FY 2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	ESF	COST	E	JO	DESCRIPTION
IC	6C			ACU		AC	6J10	E	_BEE	ACU Travel Training Attendance Code 03
IC	6C			ACU		AC	6J1A	*	_BF*	ACU Training Operations
IC	6C			ACU		AC	AE73	*	_BG*	ACU Service Craft Maintenance
IC	6C			ACU		AC	AE7D	*	_BH*	ACU Service Craft Operations
IC	6C			ACU		AC	AGE4	*	_BK*	Equipment Repair (TA)
IC	6C			ACU		AC	AGE4	*	_BL*	Assault Craft Overhaul
IC	6C			ACU		AC	AGE4	*	_BJ*	ACU Training Equipment (TA)
IC	6C			ACU		AC	AGE4	*	_BX*	Assault Craft Cosal
IC	6C			ACU		AC	6290	*	_BA*	ACU Accident Cost
IC	6C			ACU		AC	6612	V	_BCV	ACU Vehicle A-N Fuel & Oil
IC	6C			ACU		AC	6614	V	_BDV	ACU Vehicle O-Z Fuel & Oil
IC	6C			ACU		AC	6615	*	_BB*	ACU Vehicle Rental A-Z
IC	6C			CB		WS	6A22	*	_2A*	CB Rapid Communications
IC	6C			CB		WS	6J10	V	_2VE	CB Travel Site Visit Code 01
IC	6C			CB		WS	6J10	V	_2BE	CB Travel Training Attendance Code 03
IC	6C			CB		WS	6J14	*	_2C*	CB Training Operations
IC	6C			CB		WS	6J14	*	_2U*	CB Training Equipment Allowance (TOA)
IC	6C			CB		WS	6J14	*	_2F*	CB Training Equipment Repair
IC	6C			CB		WS	6200	*	_22*	CB Vehicle Maintenance A-N
IC	6C			CB		WS	6290	*	_23*	CB Accident Cost
IC	6C			CB		WS	6300	V	_24V	CB Vehicle A-N Fuel & Oil
IC	6C			CB		WS	6400	*	_25*	CB Transportation Equipment Maintenance O-Z
IC	6C			CB		WS	6500	V	_26V	CB Transportation Equipment Fuel & Oil O-Z
IC	6C			CB		WS	6614	V	_29V	CB Vehicle O-Z Fuel & Oil
IC	6C			CB		WS	6615	*	_27*	CB Vehicle Rental A-Z
IC	6C			CHU		HU	6J10	E	_3JE	CHU Travel Training Attendance Code 03
IC	6C			CHU		HU	6J10	E	_3KE	CHU Travel Site Visit Code 01
IC	6C			CHU		HU	6J1E	*	_3L*	CHU Training Operations
IC	6C			CHU		HU	AGE0	*	_3M*	CHU Training Equipment
IC	6C			CHU		HU	AGE0	*	_3N*	CHU Equipment Repair
IC	6C			CHU		HU	6200	*	_3A*	CHU Vehicle Maintenance A-N
IC	6C			CHU		HU	6290	*	_3B*	CHU Accident Cost

2 Apr 01

FY 2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	ESF	COST	E	IO	DESCRIPTION
IC	6C			CHU		HU	6300	V	3CV	CHU Vehicle A-N Fuel & Oil Owned
IC	6C			CHU		HU	6400	*	3D*	CHU Transportation Equipment Maintenance O-Z Owned
IC	6C			CHU		HU	6500	V	3EV	CHU Transportation Equipment Fuel & Oil O-Z Owned
IC	6C			CHU		HU	6612	V	3GV	CHU Vehicle A-N Fuel & Oil Rented
IC	6C			CHU		HU	6614	V	3HV	CHU Vehicle O-Z Fuel & Oil Rented
IC	6C			CHU		HU	6615	*	3F*	CHU Vehicle Rental A-Z
IC	6C			EOD		ED	6J10	E	BME	EOD Travel Training Attendance Code 03
IC	6C			EOD		ED	6J1F	*	BN*	EOD Training Operations
IC	6C			EOD		ED	AGEA	*	Bp*	EOD Training Operations
IC	6C			MDSU		DS	6J10	E	2RE	MDSU Travel Site Visit Code 01
IC	6C			MDSU		DS	6J10	E	2SE	MDSU Travel Training Attendance Code 03
IC	6C			MDSU		DS	6J19	*	2T*	MDSU Training Operations
IC	6C			MDSU		DS	AE72	*	2W*	MDSU Service Craft Maintenance
IC	6C			MDSU		DS	AE7C	*	2Y*	MDSU Service Craft Operations
IC	6C			MDSU		DS	AGE3	*	2X*	MDSU Equipment Repair
IC	6C			MDSU		DS	AGE3	*	2Z*	MDSU Training Equipment Allowance (TA)
IC	6C			MDSU		DS	6200	*	2G*	MDSU Vehicle Maintenance A-N
IC	6C			MDSU		DS	6290	*	2H*	MDSU Accident Cost
IC	6C			MDSU		DS	6300	V	2JV	MDSU Vehicle A-N Fuel & Oil
IC	6C			MDSU		DS	6400	*	2K*	MDSU Transportation Equipment Maintenance O-Z
IC	6C			MDSU		DS	6500	V	2LV	MDSU Transportation Equipment Fuel & Oil
IC	6C			MDSU		DS	6614	V	2NV	MDSU Vehicle O-Z Fuel & Oil
IC	6C			MDSU		DS	6615	*	2P*	MDSU Vehicle Rental A-Z
IC	6C			MEDTRAIN		TM	4N00	*	KF*	Medical Training Programs
IC	6C			SURTRAIN		ZC	6J12	*	LX*	Surface Training Programs
BS	SR			BASECOMM		LA	6A10	*	KN*	Telephone Office Administration
BS	SR			BASECOMM		LA	6A40	N	KPN	Administrative Telephones
BS	SR			BASECOMM		LA	6A80	N	K9N	FTS 2000
BS	SR			ENVCOMPL		EC	9275	Q	MTQ	Hazardous Waste Disposal
BS	SR			ENVCOMPL		EC	9275	*	MQ*	Environmental Program Compliance
BS	SR			ENVCOMPL		EC	9275	E	MTE	Environmental Travel and Training
BS	SR			ENVCOMPL		EC	9275	Q	MAQ	Hazardous Waste Analysis

2 Apr 01

FY 2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	ESF	COST	E	IO	DESCRIPTION
BS	SR	ENV	COMPL			EC	9275	*	__MP*	Environmental Permits and Fees
BS	SR	ENV	CONSE			EN	927C	*	__RP*	Environmental Conservation
BS	SR	ENV	POLLU			PP	9270	W	__MTW	Hazardous Waste Equipment
BS	SR	ENV	POLLU			PP	9270	T	__MTT	Hazardous Waste Supplies
BS	SR	ENV	POLLU			PP	9270	*	__MRQ	Recycling Costs
I BS	MR	CT	ERROR			TE	75L0	*	__FC	Fences / Walls / Gates
I BS	MR	DEMOL				DE	7840	*	__FF*	Disassembling buildings
BS	MR	MRP		MINORCON		R1	1R9A	W	__P2W	Acquisition Class 3 Plant Property
BS	MR	MRP		MINORCON		R1	7012	*	__E4*	Capitalized Minor Construction Environmental
BS	MR	MRP		MINORCON		R1	7013	*	__E5*	Capitalized Minor Construction Energy
BS	MR	MRP		MINORCON		R1	7014	*	__E6*	Capitalized Minor Construction Health & Safety
BS	MR	MRP		MINORCON		R1	7015	*	__E7*	Capitalized Minor Construction Welfare & Recreation
BS	MR	MRP		MINORCON		R1	7017	*	__E8*	Capitalized Minor Construction Other
BS	MR	MRP		MINORCON		R1	7021	*	__E9*	Non-Capitalized Minor Construction
BS	MR	MRP		MINORCON		R1	7023	*	__FA*	Non-Capitalized Equipment Installation
BS	MR	MRP		MRP		M1	1R9A	W	__P1W	Acquisition Class 3 Plant Property
BS	MR	MRP		MRP		M1	71J0	*	__DW*	MRP of Community Buildings/Gate House
BS	MR	MRP		MRP		M1	71N0	*	__DY*	MRP of Administrative Storage
BS	MR	MRP		MRP		M1	71V0	*	__DX*	MRP of Ships Spares Buildings
BS	MR	MRP		MRP		M1	75A0	*	__FD*	Underground Storage Tanks
BS	MR	MRP		MRP		M1	75D0	*	__ED*	MRP of Other Admin Structure
BS	MR	MRP		MRP		M1	75H0	*	__EE*	MRP of Refuse Disposal Facility
BS	MR	MRP		MRP		M1	76B0	*	__EJ*	MRP of Air Conditioning
BS	MR	MRP		MRP		M1	76F0	*	__EK*	MRP of Potable Water Storage Facility
BS	MR	MRP		MRP		M1	76I0	*	__EL*	MRP of Non-Potable Water Storage Facility
BS	MR	MRP		MRP		M1	7110	*	__DN*	MRP of Training Buildings
BS	MR	MRP		MRP		M1	7120	*	__DP*	MRP of Maintenance/Production Buildings
BS	MR	MRP		MRP		M1	7140	*	__DR*	MRP of Storage Buildings
BS	MR	MRP		MRP		M1	7150	*	__DS*	MRP of Medical Buildings
BS	MR	MRP		MRP		M1	7160	*	__DT*	MRP of Administrative Buildings
BS	MR	MRP		MRP		M1	7210	*	__D2*	MRP of Wharfs
BS	MR	MRP		MRP		M1	7220	*	__D3*	MRP of Pier

2 Apr 01

FY 2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	ESE	COST	E	IQ	DESCRIPTION
BS	MR	MRP		MRP		M1	7260	*	D4*	MRP of Waterfront Facilities
BS	MR	MRP		MRP		M1	7310	*	D5*	MRP of Roads and Streets
BS	MR	MRP		MRP		M1	7340	*	D6*	MRP of Open Storage
BS	MR	MRP		MRP		M1	7350	*	D7*	MRP of Sidewalks and Pavements
BS	MR	MRP		MRP		M1	7410	*	D8*	MRP of Improved Grounds
BS	MR	MRP		MRP		M1	7430	*	D9*	MRP of Semi-improved Grounds
BS	MR	MRP		MRP		M1	7440	*	EA*	MRP of Un-improved Grounds
BS	MR	MRP		MRP		M1	7450	*	EB*	MRP of Drainage Systems
BS	MR	MRP		MRP		M1	7570	*	EC*	MRP of Training Structure Non-Building
BS	MR	MRP		MRP		M1	7630	*	EF*	MRP of Boiler
BS	MR	MRP		MRP		M1	7650	*	EG*	MRP of Potable Water Facility
BS	MR	MRP		MRP		M1	7670	*	EH*	MRP of Sewage Facility
BS	MR	MRP		MRP		M1	7710	*	EM*	MRP of Electrical Distribution Systems
BS	MR	MRP		MRP		M1	7720	*	EN*	MRP of Steam and Hot Water
BS	MR	MRP		MRP		M1	7730	*	EP*	MRP of Potable Water Distribution Facility
BS	MR	MRP		MRP		M1	7740	*	ER*	MRP of Potable Water Distribution Lines
BS	MR	MRP		MRP		M1	7750	*	ES*	MRP of Non-Potable Water Distribution Facility
BS	MR	MRP		MRP		M1	7760	*	ET*	MRP of Sewage Collection
BS	MR	MRP		MRP		M1	7780	*	EW*	MRP of Non-Potable Distribution Lines
BS	MR	MRP		MRP		M1	7790	*	EX*	MRP of Fire Alarm Systems
BS	MR	MRP		MRP		M1	7810	*	EY*	MRP of Preventive Maintenance Inspection
BS	MR	MRP		MRP		M1	7820	*	EZ*	MRP of Emergency Service Work
BS	MR	MRP		MRP		M1	7830	*	E2*	MRP of Emergency Service Work Utility Systems
BS	MR	MRP		MRP		M1	7930	*	E3*	Grounds Maintenance Equipment
BS	MR	MRP		MRP		M1	7930	*	E3*	Grounds Maintenance Equipment
BS	MR	MRP		MRP		M1	7930	*	E3*	Grounds Maintenance Equipment
BS	SR	MWR			MWRA	S1	9930	*	KE*	Morale, Recreation and Welfare Category A
BS	SR	OBOS				BS	1A50	*	LY*	NRMTF/NRMF Training Operations
BS	SR	OBOS				BS	1A50	*	M6*	CNARF/CNSRF Representatives/Liaisons
BS	SR	OBOS				BS	1E40	*	JX*	SBS/DCT Training
BS	SR	OBOS				BS	1E40	*	MB*	Training Operations
BS	SR	OBOS				BS	1R80	W	JDW	Furniture

2 Apr 01

FY 2 Cost Structure Detail (Surface)

AG	SAG	SPINT	PROG	STAR	ESF	COST	E	JO	DESCRIPTION
BS	SR	OBOS			BS	1R80	W	__F3W	Equipment
BS	SR	OBOS			BS	1R9A	W	__PZW	Acquisition Class 3 Plant Property
BS	SR	OBOS			BS	1R9A	W	__PYW	Acquisition Class 3 Plant Property
BS	SR	OBOS			BS	1R9A	W	__REW	Acquisition Class 3 Plant Property
BS	SR	OBOS			BS	1R9A	W	__PNW	Acquisition Class 3 Plant Property
BS	SR	OBOS			BS	1R9A	W	__PDW	Acquisition Class 3 Plant Property
BS	SR	OBOS			BS	1RC0	*	__MX*	Haedquarters/Reps/NALC
BS	SR	OBOS			BS	6E10	*	__FW*	Port Services
BS	SR	OBOS			BS	6E20	*	__LS*	Service Craft Operations/Maintenance
BS	SR	OBOS			BS	6E40	*	__LT*	Pilotage
BS	SR	OBOS			BS	6E95	*	__LW""*	Other Port Services
BS	SR	OBOS			BS	996Y	*	__KL*	Admin Personnel Support Equipment Program
BS	SR	OBOS			BS	9978	*	__KC*	Miscellaneous Other Personnel Support
BS	SR	OBOS			BS	9979	*	__KD*	Casualty Assistance
BS	SR	OBOS			BS	9980	*	__MY*	Equal Opportunity Program
BS	SR	OBOS			BS	9980	*	__MW*	Human Goals
BS	SR	OBOS			BS	9980	*	__M2*	Leadership/Management Education Training
BS	SR	OBOS	ADMIN		BS	1A10	*	__JA*	CO/XO/Admin
BS	SR	OBOS	ADMIN		BS	1A41	*	__JB*	Witness Fees
BS	SR	OBOS	ADMIN		BS	1A50	*	__JL*	Administrative Services
BS	SR	OBOS	ADMIN		BS	1D10	*	__JD*	Civilian Manpower Management
BS	SR	OBOS	ADMIN		BS	1D60	*	__JE*	Civilian Training
BS	SR	OBOS	ADMIN		BS	1D80	*	__FX*	Civilian PSC Travel and Household Goods
BS	SR	OBOS	ADMIN		BS	1E10	*	__JG*	Military Manpower Management
BS	SR	OBOS	ADMIN		BS	1E40	*	__JH*	Military Training
BS	SR	OBOS	ADMIN		BS	1E60	*	__JV*	1st Lt/CBU/Self Help
BS	SR	OBOS	ADMIN		BS	1E71	T	__JJT	Medals and Ribbons
BS	SR	OBOS	ADMIN		BS	1J10	*	__JK*	Printing and Reproduction
BS	SR	OBOS	ADMIN		BS	1R10	U	11111	Civilian Incentive Awards
BS	SR	OBOS	ADMIN		BS	1R10	X	__HXX	Military Incentive Awards
BS	SR	OBOS	ADMIN		BS	1R20	U	__SP	Severance Pay/Separation Incentive Pay
BS	SR	OBOS	ADMIN		BS	1R70	U	__RP	Retroactive Pay

2 Apr 01

FY 2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	FSF	COST	E	IO	DESCRIPTION
BS	SR	OBOS			ADMIN	BS	IR80	W	__JMW	Furniture
BS	SR	OBOS			ADMIN	BS	IR80	W	__F2W	Equipment
C	BS	SR	OBOS		ADMIN	BS	IRC0	E	__L5*	Travel
BS	SR	OBOS			ADMIN	BS	IRD0	U	AAFBA	Fringe Benefits Year End Adjustments
BS	SR	OBOS			ADMIN	BS	IRE0	*	__J2*	Disaster Preparedness
BS	SR	OBOS			ADMIN	BS	IRF0	*	__J3*	Civil Disturbances
BS	SR	OBOS			ADMIN	BS	IRH0	U	__AL	Annual Leave
BS	SR	OBOS			ADMIN	BS	IRH0	U	__SL	Sick Leave
BS	SR	OBOS			ADMIN	BS	IRH0	U	__RL	Restored Annual Leave
BS	SR	OBOS			ADMIN	BS	IRH0	U	__DL	Donor Leave
BS	SR	OBOS			ADMIN	BS	IRJ0	U	__TL	Terminal Leave
BS	SR	OBOS			ADMIN	BS	IRJ0	U	LUMPL	Lump Sum Leave
BS	SR	OBOS			ADMIN	BS	IRK0	U	__HL	Holiday Leave
BS	SR	OBOS			ADMIN	BS	IRL0	U	__ML	Military Leave
BS	SR	OBOS			ADMIN	BS	IRL0	U	AWARL	Time Off Incentive Award (Annual Leave)
BS	SR	OBOS			ADMIN	BS	IRL0	U	__SH	Shore Leave
BS	SR	OBOS			ADMIN	BS	IRL0	U	__AD	Administrative Leave
BS	SR	OBOS			ADMIN	BS	IRL0	U	LWOP	Hours Only No Cost Work Code "KA"
BS	SR	OBOS			ADMIN	BS	IRL0	U	__CL	Court Leave
BS	SR	OBOS			ADMIN	BS	IRM0	U	__CT	Compensatory Time Used
BS	SR	OBOS			ADMIN	BS	IRN0	U	AAACE	Credit Compensatory Time Earned
BS	SR	OBOS			ADMIN	BS	IRP0	U	AALAC	Leave Acceleration Credit
BS	SR	OBOS			ADMIN	BS	IRQ0	U	RHIRE	Rehired Annuitant Offset
BS	SR	OBOS			ADMIN	BS	IRV0	U	__TR	Traumatic Injury Leave
BS	SR	OBOS			ADMIN	BS	IX50	U	AAFBP	Fringe Benefits Paid
BS	SR	OBOS			ADMIN	BS	IX50	U	AAFBC	Fringe Job Order Credit
BS	SR	OBOS			ADMIN	BS	IX90	T	LSUSP	Suspense Job Order
BS	SR	OBOS			AV	BS	IR9A	W	__RSW	Acquisition Class 3 Plant Property
BS	SR	OBOS			AV	BS	IR9A	W	__RVW	Acquisition Class 3 Plant Property
BS	SR	OBOS			AV	BS	1800	*	__A2*	Audio Visual Support/Photo Labs
BS	SR	OBOS			AV	BS	1830	M	__A4M	Audio Visual Facility Lease/Rental
BS	SR	OBOS			AV	BS	1840	W	__A5W	Audio Visual Equipment Replacement

2 Apr 01

FY 2 Cost Structure Detail (Surface)

AG	SAG	SPINT	PROG	STAR	ESF	COST	E	JO	DESCRIPTION
BS	SR	OBOS		CDP	BS	9980	*	__MV*	Civilian Drug Program
BS	SR	OBOS		CLOTH	BS	IN70	*	__FY*	Organizational Clothing
BS	SR	OBOS		COLLA	BS	IRT0	W	__HXW	Collateral Equipment
BS	SR	OBOS		COLLA	BS	IRT0	W	__HAW	Collateral Furniture
BS	SR	OBOS		COMPT	BS	IC10	*	__JC*	Comptroller Department
BS	SR	OBOS		CUST	BS	9210	Q	__HWQ	Custodial Services Contract
BS	SR	OBOS		CUST	BS	9210	*	__HT*	Custodial Services In-House
BS	SR	OBOS		DESIGN	BS	9120	*	__HK*	Public Works Engineering
BS	SR	OBOS		DRUG	BS	9980	*	__MZ*	Urinalysis Testing
BS	SR	OBOS		FECA	BS	IRQ0	U	__HVU	FECA Workmans Compensation
BS	SR	OBOS		FIRE	BS	9380	*	__HL*	Fire Protection/Prevention/Aircraft
BS	SR	OBOS		FUEL2	N1	IR40	V	__GAV	Fuel Price Stabilization Variance
BS	SR	OBOS		FUEL6	N1	IR40	V	__GBV	Fuel Price Stabilization Variance
BS	SR	OBOS		GPETE	BS	1A50	*	__J7*	General Purpose Electronic Test Equipment
BS	SR	OBOS		MAIL	BS	IRG0	*	__FZ*	Mail Metering
BS	SR	OBOS		MEDOP	BS	IN70	*	__KG*	Dental
BS	SR	OBOS		MEDOP	BS	IN70	*	__KH*	Physicals/Medical Operations (Other Than Training)
BS	SR	OBOS		MEDOP	BS	IN70	*	__KJ*	HIV Testing
BS	SR	OBOS		MOVES	BS	9260	*	__H6*	Intra Station Moves
BS	SR	OBOS		PAO	BS	1A30	*	__A3*	Public Affairs
BS	SR	OBOS		PEST	BS	9220	*	__HS*	Inspection and Rodent Control
BS	SR	OBOS		PW	BS	IR9A	W	__P3W	Acquisition Class 3 Plant Property
BS	SR	OBOS		PW	BS	92B0	*	__H9*	Maintenance of Dehumidification Equipment
C	BS	SR	OBOS	PW	BS	9110	E	__HF*	Travel Public Works
BS	SR	OBOS		PW	BS	9110	*	__HJ*	Public Works Administration
BS	SR	OBOS		PW	BS	9240	*	__HY*	Exterior Cleanup
BS	SR	OBOS		PW	BS	9250	*	__HZ*	Emergency Service Work
BS	SR	OBOS		PW	BS	9280	*	__H7*	Preventive Maintenance Inspection
BS	SR	OBOS		PW	BS	9290	*	__H8*	Other Maintenance and Service
BS	SR	OBOS		SAFETY	BS	1D70	*	__JF*	Safety
N	BS	SR	OBOS	SECUR	BS	6B10	*	__RR*	Information / Personnel Security
C	BS	SR	CTERROR	SECUR	CT	6B10	*	__M3*	Security Department Administration

21 Apr 01

FY 2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	ESF	COST	E	IO	DESCRIPTION
C	BS	SR	CTERROR		SECU	CT	6B20	*	M4*	Civilian Police and Guards
C	BS	SR	CTERROR		SECU	CT	6B70	*	M5*	Passes and Identification
C	BS	SR	CTERROR		SECU	CT	6611	*	BV*	Security Vehicle Maintenance
C	BS	SR	CTERROR		SECU	CT	6616	*	BZ*	Security Vehicle Lease
	BS	SR	OBOS		TRANS	BS	1R9A	W	RBW	Acquisition Class 3 Plant Property
	BS	SR	OBOS		TRANS	BS	1R9A	W	RAW	Acquisition Class 3 Plant Property
	BS	SR	OBOS		TRANS	BS	62A2	*	6A*	Maintenance: Sedan Mid-Size
	BS	SR	OBOS		TRANS	BS	62A4	*	6N*	Maintenance: Sedan Compact
	BS	SR	OBOS		TRANS	BS	62B0	*	6B*	Maintenance: Bus, 37 Passenger and Under
	BS	SR	OBOS		TRANS	BS	62E0	*	6C*	Maintenance: Station Wagon
	BS	SR	OBOS		TRANS	BS	62G0	*	6D*	Maintenance: Truck 1/2 Ton
	BS	SR	OBOS		TRANS	BS	62G4	*	6S*	Maintenance: Truck 1/2 Ton & Under 4X4
	BS	SR	OBOS		TRANS	BS	62H0	*	6E*	Maintenance: Truck 1/4 Ton & 3/4 Ton
	BS	SR	OBOS		TRANS	BS	62H4	*	6F*	Maintenance: (4X4) 1/4 Ton & 3/4 Ton
	BS	SR	OBOS		TRANS	BS	63A2	*	6G*	Operations: Sedan Mid-Size
	BS	SR	OBOS		TRANS	BS	63A4	*	6R*	Operations: Sedan Compact
	BS	SR	OBOS		TRANS	BS	63B0	*	6H*	Operations: Bus, 37 Passenger and Under
	BS	SR	OBOS		TRANS	BS	63E0	*	6J*	Operations: Station Wagon
	BS	SR	OBOS		TRANS	BS	63G0	*	6K*	Operations: Truck 1/2 Ton
	BS	SR	OBOS		TRANS	BS	63G4	*	6T*	Operations: Truck 1/2 Ton & Under 4X4
	BS	SR	OBOS		TRANS	BS	63H0	*	6L*	Operations: Truck 1/4 Ton & 3/4 Ton
	BS	SR	OBOS		TRANS	BS	63H4	*	6M*	Operations: (4X4) 1/4 Ton & 3/4 Ton
	BS	SR	OBOS		TRANS	BS	6290	*	MD*	Accident Cost Admin Vehicles (A-N)
	BS	SR	OBOS		TRANS	BS	6340	V	MEV	Vehicle Fuel and Oil
	BS	SR	OBOS		TRANS	BS	6440	*	MK*	Maintenance of Transportation Equipment (O-Z) Owned
	BS	SR	OBOS		TRANS	BS	6540	*	ML*	Operations of Transportation Equipment (O-Z) Owned
	BS	SR	OBOS		TRANS	BS	6611	*	MC*	Maintenance of Transportation Vehicles (A-N) Qwned
	BS	SR	OBOS		TRANS	BS	6611	*	MF*	Maintenance of Transportation Vehicles (A-N) Rented
	BS	SR	OBOS		TRANS	BS	6612	*	MG*	Operations of Transportation Vehicles (A-N) Rented
	BS	SR	OBOS		TRANS	BS	6613	*	MM*	Maintenance of Transportation Vehicles (O-Z) Rented
	BS	SR	OBOS		TRANS	BS	6614	V	MNV	Operations of Transportation Vehicles (O-Z) Rented
	BS	SR	OBOS		TRANS	BS	6616	E	MH*	Rental/Lease Transportation Vehicles (A-Z)

FY 2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	FSF	COST	E	IO	DESCRIPTION
BS	SR	OBOS			TRANS	BS	6650	*	_MJ*	Total Service Contracts Transportation Vehicles
BS	SR	OBOS			TRASH	BS	9230	*	_HR*	Refuse Collection
BS	SR	OBOS		ADP		V1	1H30	Q	_LPQ	ADP Purchased Services NIF
BS	SR	OBOS		ADP		V1	1H30	*	_LK*	Micro Computer Support
BS	SR	OBOS		ADP	*****	V1	1R80	W	_PWV	Acquisition Minor Property
BS	SR	OBOS		ADP	*****	V1	1R9A	W	_PVV	Acquisition Class 3 Plant Property
BS	SR	OBOS		BERTHING	PDS	KB	9923	Q	_HPQ	Permanent Drill Site Contract Berthing
BS	SR	OBOS		LEASES		PL	9320	M	_HMM	Rental/Lease Real Property
BS	SR	OBOS		LEASES	GSA	PL	9320	M	_HNM	Rental/Lease Real Property GSA
BS	SR	OBOS		UTILITY	COAL	N1	8110	*	_GC*	Coal Steam/Hot Water to 3.5 BTU
BS	SR	OBOS		UTILITY	ELECT	N1	8350	M	_GHM	Purchased Electricity Commercial
BS	SR	OBOS		UTILITY	ELECT	N1	8360	M	_GJM	Purchased Electricity from Naval Activity
BS	SR	OBOS		UTILITY	ELECT	N1	8370	M	_GKM	Purchased from Other Government Activities
BS	SR	OBOS		UTILITY	FUEL	N1	87H0	V	_H5V	Fuel Oil No. 5/6 (Commercial)
BS	SR	OBOS		UTILITY	FUEL2	N1	87H0	V	_H4V	Fuel Oil No. 1/2 (Stock Fund)
BS	SR	OBOS		UTILITY	FUEL2	N1	87H0	V	_G8V	Fuel Oil No. 1/2 (Commercial)
BS	SR	OBOS		UTILITY	FUEL6	N1	87H0	V	_G9V	Fuel Oil No. 5/6 (Stock Fund)
BS	SR	OBOS		UTILITY	GAS	N1	87J0	M	_H3M	Purchased Natural Gas from Commercial
BS	SR	OBOS		UTILITY	GAS	N1	87K0	M	_H2M	Purchased Natural Gas from Naval Activity
BS	SR	OBOS		UTILITY	GAS	N1	87M0	M	_GZM	Purchased Natural Gas from Other Government Activity
BS	SR	OBOS		UTILITY	OTHER	N1	87C0	*	_G5*	Other Utility System
BS	SR	OBOS		UTILITY	OTHER	N1	87F0	*	_G7*	Mobile Utility Support Equipment
BS	SR	OBOS		UTILITY	PROPA	N1	87C0	*	_G6*	Propane/LPG
BS	SR	OBOS		UTILITY	SEWAG	N1	8510	*	_GT*	Sewage Treatment Plant
BS	SR	OBOS		UTILITY	SEWAG	N1	8520	*	_GW*	Sewage Distribution System
BS	SR	OBOS		UTILITY	SEWAG	N1	8520	*	_GX*	Supply Sewage Operations
BS	SR	OBOS		UTILITY	SEWAG	N1	8550	M	_GYM	Purchased Sewage Treatment Commercial
BS	SR	OBOS		UTILITY	SEWAG	N1	8560	M	_G2M	Purchased Sewage Treatment from Naval Activity
BS	SR	OBOS		UTILITY	SEWAG	N1	8570	M	_G3M	Purchased Sewage Treatment from Other Government Activity
BS	SR	OBOS		UTILITY	STEAM	N1	8210	M	_GDM	Commercial Contract Steam
BS	SR	OBOS		UTILITY	STEAM	N1	8210	T	_GET	Supplies Steam Operations
BS	SR	OBOS		UTILITY	STEAM	N1	8260	M	_GFM	Purchased Steam/Hot Water from Naval Activity

2 Apr 01

FY '2 Cost Structure Detail (Surface)

AG	SAG	SP	INT	PROG	STAR	ESE	COST	E	IO	DESCRIPTION
BS	SR	OBOS		UTILITY	STEAM	N1	8270	M	__GGM	Purchased Steam/Hot Water from Other Government Activity
BS	SR	OBOS		UTILITY	WATER	N1	8410	*	__GL*	Potable Water Plant
BS	SR	OBOS		UTILITY	WATER	N1	8420	T	__GN*	Supply Potable Water Operations
BS	SR	OBOS		UTILITY	WATER	N1	8420	*	__GM*	Potable Water Distribution System
BS	SR	OBOS		UTILITY	WATER	N1	8450	M	__GPM	Purchased Potable Water Commercial
BS	SR	OBOS		UTILITY	WATER	N1	8460	M	__GRM	Purchased Potable Water from Naval Activity
BS	SR	OBOS		UTILITY	WATER	N1	8470	M	__GSM	Purchased Potable Water from Other Government Activity
BS	SR	OBOS		UTILITY	WATER	N1	8710	*	__G4*	Non-Potable Water Plant Operations
BS	SR	QUARTERS				QA	9922	M	__J8M	Leased Enlisted Housing

2 Apr 01

APPENDIX V-D
ACTIVITY DICTIONARY

The following is a list of unique code assignments that identify cost centers in document number serials, job order serials, and lines of accounting.

<u>Activity</u>	<u>UIC</u>	<u>Center Site Code(s)</u>
*Alameda	62116	32
*Billings	62138	02
Boise	62139	03
Bangor	63533	10
Central Point	63543	18
Eugene	62298	17
Everett	62144	08
Fort Richardson	66135	01
*Helena	30178	63
Honolulu	61845	87
Pocatello	63550	04
Portland	62145	13
*Reno	62127	34
*Sacramento	62119	35
*Salt Lake City	62126	36
*San Bruno	68318	37
*San Jose	62128	39
Spokane	62146	09
Tacoma	62135	11
RCNW Staff (N4)	68328	05
RCNW Staff (N8)	68328	47
RCNW Staff (N8)	68328	27
RCNW Staff (N71)	68328	46
*MIUW 101	81997	24
*MIUW 102	0052A	23
*MIUW 103	81999	41
*MIUW 104	0053A	42
*MIUW 110	81978	22

NOTE: Group * denotes realigned NW Centers.

2 Apr 01

SECTION VI ACCOUNTING

6001. General. O&MNR budget execution covers a wide range of functions and responsibilities which revolve around the basic requirements of funds control and management accountability. Accounting principles and standards are contained in NAVCOMPT Vol. 1, Appendix A. Exhibit VI-1 contains selected sentences and paragraphs from Appendix V-A which highlight these general principles.

6002. Funds Control

a. Designation of OPTAR managers will be accomplished through the issuance of OPTARs to Reserve Center Commanding Officers, Commissioned Unit Commanding Officers, and selected REDCOM Staff Department Directors. No other persons are authorized to obligate funds through OPTARs against the REDCOM operating budget (OB).

(1) OPTARs designate OB funding decisions by budline. Amounts are issued by fiscal quarter with an annual total. All OPTARs are produced using the "BUD" budget program. A paper copy of the OPTAR will be forwarded to the OPTAR manager.

(2) OPTAR managers may request reprogramming of funds between fiscal quarters. However, approval will be based on the ability of N8 to offset the amount in fiscal quarters in another OPTAR. With the reprogramming, the net effect must always be a zero change to the overall quarterly NOA total. In all cases, the total of all OPTAR amounts issued by quarter must balance to the quarterly NOA figures assigned in the OB Resource Authorization document.

b. Commanding Officers may authorize individuals to incur an expense for official business that is subject to reimbursement. This procedure should be used in emergency situations where normal supply procedures are not available to procure materials and/or services. However, once the approval is given, the Commanding Officer will ensure that an obligation is entered into their FASTDATA to cover the expense. Claimants will submit a SF-1164 (Claim for Reimbursement for Expenditures on Official Business). The claim will be processed using the line of accounting established under the obligation.

c. Material Requests (MR) are required to substantiate procurement actions requested from departments other than Supply. MRs are not required for annual contracts, monthly utilities, berthing, messing and stock orders.

d. For purchases where a MR is not required, each NC2276 will contain all required information listed in the NAVSUPINST 4200.85C.

6003. Obligations

a. NAVCOMPT 022071-3 states "... an obligation is incurred when an order is placed, a contract is awarded, a service is received, orders are issued directing travel, and similar transactions are entered into during a given period requiring future payment of money in an agreed amount..."

b. As resource managers, Commanding Officers will ensure that OPTAR balances are validated prior to initiating procurement documents. Also, Commanding Officers will ensure that the OPTAR is not deliberately exceeded at any time nor procurement documents deliberately charged to the wrong job order to circumvent available fund balances.

c. An obligation document will be created for each order of material and/or service against the OPTAR. The practice of establishing bulk obligations against a job order for a specified period of time (i.e., one fiscal quarter) is strictly prohibited. Recurring service contracts (i.e., copiers, maintenance agreements, grounds and janitorial contracts), which must be funded as an annual amount, are not considered bulk obligations.

d. Create one obligation document for the fiscal year for each type of service for:

- (1) real property leases;
- (2) copier leases;
- (3) P. O. Box rentals;
- (4) janitorial contracts;
- (5) grounds/facility service contracts;
- (6) vehicle leases (long term);

2 Apr 01

(7) utilities, if supported by another command
(Army, Navy, Air Force, Air National Guard);

(8) communications if supported by another command
(Army, Navy, Air Force, Air National Guard);

(9) air time rentals (cellular phones, pagers);

(10) subscriptions;

(11) Federal Express;

(12) gasoline.

e. Create one obligation document for each month within the quarter for the following types of commercially provided services:

(1) utilities (natural gas, electricity,
water, sewer);

(2) refuse collection;

(3) fire protection;

(4) communications (basic service, tolls).

f. Create an individual obligation for each situational material and/or service order for:

(1) supplies;

(2) intermittent repair services (facility, equipment,
vehicles);

(3) equipment and furniture;

(4) berthing (order will be for the drill period which
is the service period);

(5) Claims for Reimbursement (SF-1164);

(6) permits to city, county, state agencies;

(7) miscellaneous services (photo development, window
cleaning, etc.).

2 Apr 01

6004. OPTAR Log Descriptions

a. Each obligation description will be sufficient to describe the nature of the order for material and/or services. The log should stand alone for review purposes by cost center and comptroller personnel to determine if correct job orders were used.

(1) Sufficient OPTAR log descriptions assist in validating outstanding obligations. It is easier to detect problems and missing invoice statements.

(2) Utility, trash collection, communication services will cite the type of service and the month obligated (i.e., electric Nov, NATGAS Jun, AT&T Jul).

b. Use of department titles such as ADMIN or stock numbers in the description block is not authorized. If the order is for a list of supplies, the purpose will be indicated (i.e., plumbing repair).

c. OPTAR Log descriptions for berthing will state name of hotel/motel and dates of lodging service. A valid description would be "Days Inn 6/13-14."

6005. Amending Obligation Documents. All changes to initial obligation documents will be done by amending the document. Amendments are mandatory for both increases as well as decreases to costs.

6006. Associating Contract Numbers to Obligation Documents

a. STARS-FL is based on a commitment accounting system. As such, new obligations first post as a commitment (Execution Code (EC) 915) then post as an obligation (EC 540). This is extremely important as invoices are paid against obligations vice commitments.

b. To move the dollars from the one execution code to the another, a contract number must be associated with the line of accounting.

(1) Storekeepers will create obligation documents and then immediately associate the appropriate contract number to each document. Failure to associate contract numbers could cause invoices to suspend from payment processing.

2 Apr 01

(2) All obligation amendments must also have the contract number associated to the document.

(3) Weekly batch transmittals will reflect two separate transactions from commitment to obligation status.

6007. Acceptance of Work Requests (WR) and Military Interdepartmental Purchase Requests (MIPR)

a. Work Requests and MIPRs must be accepted in FASTDATA before the dollars are moved from commitment status (EC 915) to obligation status (EC 540).

b. Storekeepers will enter acceptance information into FASTDATA for all initial WRs/MIPRs and all subsequent amendments. A copy of all WRs/MIPRs (basic and amendments) signed by the performing activity is required. This copy should be retained in financial files.

6008. Forwarding Obligation/Adjustment Batch Information

a. Each Wednesday, cost centers will forward a CY FASTDATA batch to N8. Batch transmittals are not required. However, it is recommended that the storekeeper review the report to verify that all contract numbers have been associated.

b. On the last Wednesday of every month, cost centers will forward CY and PY-1 FASTDATA batches to N8.

c. The Commanding Officer will designate someone to provide N8 the required information every Wednesday in the absence of the storekeeper.

6009. Receipts

a. Receipts are required to indicate that a particular order for material and/or services has been received or performed.

b. Receipts will be posted for both a quantity and a dollar amount. The entry will be coded as a "P" for partial or "F" for final. This indicates whether the order is complete or only partially received. Ensure that the quantity agrees with the number of bills paid on recurring service contracts. It will assist in the validation review of outstanding obligations.

2 Apr 01

c. Amendments to documents will be completed first before receipts are posted. Otherwise, obligation amounts in STARS-FL will not adjust to the actual cost amount.

6010. Comptroller Review of OPTAR Memorandum Records

a. The COMNAVRESFOR Budget Guidance Manual (P-7100A), directs the comptroller's office to perform periodic reviews of all CY and PY OPTAR memorandum records. Document Status Log (DSL) Reports will be used by comptroller personnel to accomplish this action. The review covers the following items:

- (1) legality of purchases;
- (2) use of funds for the purposes authorized;
- (3) accurate job order usage;
- (4) validity of the monthly OPTAR Status of Funds Report submitted;
- (5) currency of obligation and unobligated balance postings to ensure accurate verification of fund availability prior to releasing additional obligation documents;
- (6) posting of obligation adjustments, cancellations as they occur; and
- (7) number of outstanding obligations (including accounts payables) over 60 days old and validation action taken.

b. Cost centers will be advised as to the results of the memorandum record review. A copy of the annotated DSL report will be returned with appropriate notes concerning action the cost center must take. N8 will retain the original, annotated report to verify completion of requested corrective actions.

c. Storekeepers may have to request new budlines to properly accrue costs to the correct job order. As such, they will advise their accounting technician if any obligation job orders are changed in FASTDATA. This will coordinate the accounting side update in STARS-FL.

2 Apr 01

d. Cost center managers should routinely review their OPTAR record reports for errors, inaccuracies, and/or to validate outstanding obligations. Direct questions or problems raised as a result of the review to your assigned accounting technician for assistance.

6011. Cost Transfers or Redistribution of Costs

a. N8 can correct obligations that expend under an incorrect job order by doing a cost transfer in STARS-FL. The correction must be in the same fiscal year.

b. If the correction involves transfer of costs between fiscal years, N8 will forward appropriate information to DFAS-CL Pensacola to initiate a NAVCOMPT 1081 voucher correction. These corrections can take from 30 to 90 days to re-post correctly to our books. Until the correction is posted, the original charge remains on the activity's memorandum records.

6012. Accounting Classification Reference Numbers (ACRN) and Use of Standard Document Numbers (SDNs)

a. ACRNs are used to distinguish costs between different job orders under the same document number. In so doing, multiple lines of accounting are created.

b. SDNs are the primary means of identifying, updating, and recording accounting transactions in financial systems. Document type codes are assigned to different document types to make it readily identifiable. For example, the document type code for Request for Contractual Procurement (NAVCOMPT 2276) is "RC" and for a Order for Work and Services (Economy Act Order) is "WR".

c. Instructions governing the use of ACRNs and SDNs are found in reference (d).

6013. Claims for Reimbursement for Expenditures on Official Business (SF-1164)

a. Commanding Officers may authorize individuals in advance to incur an expense subject to reimbursement. However, the Commanding Officer must advise their storekeeper as to the purpose and maximum dollar amount authorized for reimbursement so that an obligation is recorded in FASTDATA. By approving the

2 Apr 01

reimbursement, the Commanding Officer has determined funds are available. It is critical that all approved reimbursements are recorded as obligations prior to the close of the fiscal year.

b. These claims are chargeable against the center OPTAR. Items which may be claimed are miscellaneous mileage (job order **L7E), ferry tickets (job order **L7E), official telephone calls (job order **K9N), and miscellaneous supplies (job order **MBT).

c. Reservists may file claims for reimbursement for items not reimbursable under the RPN appropriation. These include CME fees (job order **KFQ) and conference fees (job order **MBQ).

d. Claimants must forward their claims in a timely manner for processing. Failure to submit within a reasonable time frame may be construed as a waiver for reimbursement and obligation amounts de-obligated. Claims not approved by the Commanding Officer, prior to incurring the expense, will be returned without action.

e. A FASTDATA document must be generated. The system will prompt you to select a serial range for SDNs. The SDN type code is "RV." Original signatures are required in ink of the Approving Official (Block 8) and the claimant (Block 10). Refer to paragraph 7.10 in the FASTDATA Site User's Manual.

(1) Claims will be forwarded to PSD for payment.

(2) A copy of the paid voucher which includes voucher number and date paid will be retained for the financial files.

6014. Request, Authorization, Agreement, Certification of Training and Reimbursement for Training (DD-1556)

a. This form is used to request, authorize, fund, certify, reimburse, and evaluate civilian training. This form is authorized as an obligation document for costs associated with individual or group attendance at Government or non-Government training. However, it must be regularly scheduled, off-the-shelf course, training conference, or instructional service which is available to the general public and priced the same for everyone. The total price of training authorized by the DD 1556 may not exceed \$25,000.

2 Apr 01

b. The form is not available for generation through FASTDATA. Storekeepers will obtain the next SDN available in their FASTDATA to assign to the manually prepared DD-1556. The line of accounting will be typed on the form before it is sent to the training provider to accept.

c. The government IMPAC card may be used as the method of payment for training services. Payment in advance of service will usually not be authorized unless the training provider absolutely requires it.

d. FASTDATA does not generate a DD-1556 form. To obligate the funds in FASTDATA select menu Option B (Enter Source Document) then select I (DD-1556). The system will prompt you to select a serial range for SDNs. The SDN type code will be "TG". Refer to Paragraph 7.9 in the FASTDATA Site User's Manual.

6015. Permits and Fees Paid to City, County, and State Agencies

a. Payment of permits and fees such as environmental, backflow, air pollution, etc., will be done on a Public Voucher for Purchases and Services Other than Personal (SF-1034).

b. Under FASTDATA, a document number must be assigned to the transaction first. Information on assigning miscellaneous document numbers is in the FASTDATA Site User's Manual in section 7.12. All miscellaneous documents will have a SDN type code of "MD".

c. The SF-1034 must have an original signature in the Authorized Certifying Officer block. This form may be sent to the PSD for disbursement action. When the check is returned, a copy of the paid voucher with the voucher number and date paid will be retained in the financial files.

6016. Cash Collection Voucher (DD-1131)

a. Once in a while, activities will receive refund checks for overpayment of accounts. These funds must be collected back to the government. Funds should be received in the form of check or money order made payable to the "U. S. Treasurer".

b. Collection action is generally done against an existing document. Generate a DD-1131 in FASTDATA.

c. You will be prompted to enter the document number associated with the action. The refund may apply against one or more lines of accounting under the same SDN. Refunds not identified by the activity to a specific SDN will be forwarded to N8 for processing.

d. The collection will be processed through PSD. A copy of the processed collection having the collection voucher number and date processed will be retained in the financial files. The voucher will process through the accounting system and eventually download as a credit disbursement against the line(s) of accounting cited.

2 Apr 01

EXHIBIT VI-1
ACCOUNTING PRINCIPLES AND STANDARDS
(Excerpts from NAVCOMPT Volume 1, Appendix A)

1. Purpose

The Accounting Principles and Standards for Federal Agencies, published by the Comptroller General of the United States, contains the following quotation:

"The fundamental purposes which underlie the accounting of each Federal Agency are:

a. To provide information necessary for effective and economical management of its operations and the resources entrusted to it;

b. To enable the management to report on the discharge of its responsibilities for the resources and operations for which it is accountable."

2. Statutory and Regulatory Bases

a. SECTION 1311, SUPPLEMENTAL APPROPRIATION ACT OF 1955. This act prescribes criteria for the recording and reporting of obligations, including support by documentary evidence of a binding agreement. Statements of obligations furnished to the Congress or to any of its committees are to include only amounts representing valid obligations.

3. PRINCIPLES AND STANDARDS (Of Navy Accounting Systems)

a. Other Standards

(1) Truthfulness and Honesty. The presence of these factors will prevent the recording of financial transactions in Navy accounts in a manner that will produce materially inaccurate or false or misleading information. The objective is the recording of all transactions as realistically as possible and in accordance with the time and manner which events actually occur.

(2) Accuracy, Reliability, and Materiality. The expeditious and efficient production of useful and reasonably reliable financial management data for control, information, and accountability purposes will take into consideration the materiality and relative significance of the items involved. It

may be necessary to accept judgment estimates in some instances, such as providing an estimate of the value of material received without accompanying documentation. Care will be taken to make estimates as accurate as possible.

b. Fund Control And Limitations. Obligation Recording and Reporting. The prompt and accurate recording and reporting of obligations is required for adequate fund control.

c. Financial Reporting. Official accounting records will be the single source for providing financial data to be included in all reports to satisfy information requirements for all levels of management.

2 Apr 01

SECTION VII
REIMBURSABLE FUNDS MANAGEMENT

7001. Definition. A repayment of the cost to provide services and/or supplies to one activity from another. In most circumstances, reimbursable funding is identified through an Intra/Inter Service Support Agreement (ISA) in which an ongoing supplier/ receiver relationship is defined. However, there are situations where an activity may request support from another activity for one time or unique requirements.

7002. Funding Documents

a. Receiving activities provide funds to the supplier through Work Requests (NAVCOMPT 2275), MIPRs (DD-448), or a miscellaneous document (DD-1149). The funding documents indicate the purpose for which the funds are issued (i.e., utilities, refuse, janitorial, computer acquisition, etc.).

b. All reimbursable funding documents are issued to REDCOM NW (N8). These documents are reviewed to determine if support can be provided as requested. If yes, the funding document is accepted in writing and returned to the issuing activity within five working days of receipt. If not, the original funding document is returned to the issuer marked "not accepted." Cost centers are not authorized to accept any reimbursable order.

7003. Funds Control

a. Once accepted, N8 will establish a reimbursable work order segment, budlines, job orders, and an OPTAR. The OPTAR will be assigned to the cost center providing the support. All memorandum record maintenance will be done through FASTDATA.

b. Reimbursable OPTARs will not be exceeded under any circumstances as such action could create a violation. Cost centers will advise N8 of the need for additional funds that will be requested from the receiving activity. Once funds are received, the OPTAR will be amended to increase budline authorization(s). Cost centers must identify any excess funds to N8 who will immediately return the funds to the receiving activity.

c. In some cases, reprogramming between budlines may be authorized. How the funds were issued on the funding document determines if reprogramming is permitted. For example, if the funding document is for a lump sum for utilities, reprogramming

2 Apr 01

between budlines for natural gas, electricity, water, and sewer is authorized. However, if the funding document is issued for each individual utility, reprogramming to another utility budline could not be authorized. Contact N8 prior to requesting any reimbursable reprogramming. Use the same format for reimbursable reprogramming requests as direct funds.

7004. Obligations

a. Reimbursable funds are obligated in the same manner as direct funds. In instances where an invoice is paid from both direct and reimbursable funds, one obligation document is issued. Direct and reimbursable lines of accounting will be cited using ACRNs to distinguish the two.

b. The accounting requirements established in Chapter VI pertain to all reimbursable funds.

2 Apr 01

SECTION VIII
BILL PAYING

8001. Processing Dealer Invoices for Payment

a. General Instructions

(1) Obligations will be established prior to an invoice being certified and submitted for payment. Actual cost adjustments (obligation amendments) and accounts payable receipts will be posted to the memorandum records prior to forwarding invoices for payment.

(2) Invoices will be certified for payment within three workdays of receipt. Certification data will match the obligation line of accounting by ACRN exactly. Refer to "Certification of Invoices for Payment" booklet for proper procedures in certifying most invoices for payment.

(3) Send invoices to:

Defense Finance and Accounting Service
Operating Location Pensacola
Code FPV
130 West Ave. Suite A
Pensacola, FL 32508-5120

b. IMPAC Statements

(1) Effective 22 June 2000 billing cycle, IMPAC statements will be certified electronically through CitiDirect. Storekeepers have three workdays to review and validate transactions. Once validated, the statement will be electronically forwarded to the Approving Officer (AO) for final review and release. E-statement screens will be printed. Each transaction will be annotated with the corresponding FASTDATA document number and job order. The statement will then be faxed to N4.

(2) In the event of CitiDirect system problems that prevent electronic submission of the e-statement, storekeepers will follow manual certification procedures. The invoice and certification will be forwarded to DFAS Pensacola by overnight delivery service.

2 Apr 01

**SECTION IX
REPORTS**9001. Status of Funds (COMNAVRESFOR 7100-10)

a. A monthly, detailed CY Status of Funds Report is required by N8 to determine a cost center's overall fiscal status.

b. Each quarter a detailed PY-1 Status of Funds Report is required. Reports for PY-2 and PY-3 will be requested as needed.

c. Fax reports to N81 on the last working day of the month. When available in FASTDATA, the report can be built to a file and e-mailed.

9002. Reconciliation Report (COMNAVRESFOR 7100-9)

a. Each week CY memorandum records are reconciled to the official accounting records by N8 personnel. Differences are noted and necessary corrective actions to cost center memorandum records are e-mailed back to the storekeepers.

b. Quarterly PY memorandum records are reconciled by N8 personnel. Again, differences are noted and adjustments emailed to storekeepers.

9003. Obligation Validation Reviews (NAVRESREDCOM 7000-1)

a. At a minimum, CY and PY over-aged obligations (60 days or older) will be validated once a year.

b. It is recommended that each week storekeepers review their Document Status Log and follow up at that time on outstanding obligations. This process includes:

(1) Researching why invoices have not been issued by vendors on material/services received but not yet billed.

(2) Non-receipt of material/services ordered.

(3) Issuing AFIs to inquire as to status on stock items ordered but not received.

2 Apr 01

(4) Determining current billing status on funding documents (work requests and MIPRs) issued to another activity.

(5) Determining why everything but one or more line items from a VISA statement have not expended. Contact N8 for assistance in researching problems with expenditures.

2 Apr 01

SECTION X
MISCELLANEOUS

10001. Intra/Inter-Support Agreements (ISA)

a. Per COMNAVRESFORINST 7020.1C, an ISA will be initiated in all instances where support (funds, facilities, manpower, materials, services or equipment) is furnished by a COMNAVRESFOR activity as a host, whether on a reimbursable basis, to other Department of Defense components, other federal agencies, or federal departments.

b. When two COMNAVRESFOR commands are co-located (as host and tenant) and their funds flow through different chains of command, a formal letter of agreement should be executed to define funding and manpower responsibilities.

c. A Memorandum of Understanding (MOU) may be used between two COMNAVRESFOR funded activities to formalize working agreements between activity commanders where the host is the fund administrator for both activities (i.e., Reserve center and MIUW unit). An MOU is not required unless specifically requested by the supplier or the receiver of support. A Support Agreement (DD-1144) is required to identify support services between the supplier and the receiver.

d. ISAs should be effective for an "indefinite" period of time unless there is a reason to identify a specific expiration date. Joint reviews will be held every three years.

e. Review updates of cost factors will be made on a DD-1144 for budgetary purposes when workload changes plus or minus five percent, or when either party requests it. Reviews will be initiated at least 120 days prior to the anniversary of the third year or termination month, as applicable.

f. The Readiness Commander is the only person authorized to execute ISAs for activities under their command. The Comptroller is required to sign to validate financial responsibilities.

10002. Collateral Equipment

a. Collateral equipment, initial outfitting requirements are generated by new construction, replacement, expansion, extension, addition or conversion of a facility or ship. The construction projects may be MCON-, MCNR-, or O&MNR funded.

2 Apr 01

Reserve centers are tasked with identifying the collateral equipment requirements. The list will be included in the applicable budget call as an unfunded requirement. N4/N8 will review and validate the list. The validated list will be submitted to COMNAVRESFOR as a part of the regional budget call.

b. If approved, funding will be allocated by COMNAVRESFOR. N8 will transfer the funds for the collateral equipment to the cost center who will procure the items.

10003. Transportation of Things (TOT)

a. TOT costs for second destination shipments are funded by use of a Transportation Account Code (TAC). TAC accounts are centrally funded and managed by N8. To get a TAC, contact N8 with the following information:

- (1) Identification of items being shipped;
- (2) For items being shipped and the date of shipment;
- (3) Estimated cost.

b. Activities are not authorized to use a TAC without approval from N8. A copy of the government bill of lading will be forwarded to N8 to document actual cost of service.

10004. Maintenance of Real Property (MRP) Funds. Quarterly MRP OPTAR funds are distributed to reserve centers to correct urgent unforeseen deficiencies. Funding to complete specific projects should be requested on Resources Request (CNAVRES 4790/20). Exhibit 10-1 is a list of DOs and DON'Ts provided by DIRFAC WEST regarding the use of MRP funds.

EXHIBIT X-1
MAINTENANCE OF REAL PROPERTY (MRP) FUNDS

1. "Local Projects" MRP funds are used to fund those repair and maintenance projects within the funding authority of the Commanding Officer (\$0-\$2,000).
2. Quarterly MRP OPTAR funds are distributed to Reserve Centers for the purchase of emergency supplies to correct urgent unforeseen deficiencies. *The important thing to remember here is that purchases using MRP OPTAR funds are for emergent situations.*
3. You will find a very gray area when attempting to decide whether an item falls under the guidelines of MRP or supply purchase. The following list of DOs and DON'Ts, although not all-inclusive, is designed to give you a guide to review when faced with these decisions.

DOs

MRP:

Labor and Materials for Repairs
Plumbing
Roofs
Electrical Systems
Sewer Lines
Heating, Ventilation and
 Air Conditioning
Parking Lots

DON'Ts

MRP:

Hand Tools
Furniture Repair
Light Bulbs
Soap
Vacuum Cleaners
Carpet Cleaning
Paper Towels
Power Tools

Replacement in Kind:

Floor Coverings
Venetian Blinds
Wall Paneling

New Construction

2 Apr 01

QUARTERLY OPTAR MRP

Purchase of Emergency Supplies

Boiler Burner
A/C Compressor
Plumbing Valve

Purchase of Materials for

Non-emergency work
Self-help Work

4. As always, if you cannot make the determination, call your engineering technician at DIRFAC West.

2 Apr 01

SECTION XI
GOVERNMENT TRAVEL CHARGE CARD

11001. Policy and Purpose

a. The Travel and Transportation Reform Act of 1998 (TTRA) (Public Law 105-264) stipulates that the government-sponsored travel card will be used by all personnel (military and civilian) to pay for costs incident to official business travel.

b. The GTCC is intended to provide DOD travelers a safe, effective, convenient, and commercially available method to pay for official travel expenses, including local travel.

c. Effective 1 May 2000, all DOD personnel are required to use GTCC for official travel unless otherwise exempted. The following classes of personnel are exempt from mandatory use of the card:

(1) employees who have applications pending for the GTCC;

(2) individuals traveling on invitational orders;

(3) new appointees;

(4) members of the Reserve Officer Training Corps and military personnel undergoing initial entry or initial skill training prior to reporting to their first permanent duty station;

(5) military and DOD civilian personnel who are denied travel charge cards or whose travel charge cards have been canceled or suspended for financial irresponsibility or for other specific reasons;

(6) hospital patients;

(7) prisoners;

(8) such military or DOD civilian personnel as approved by the head of a DOD component during:

(a) a period of war;

2 Apr 01

(b) national emergency declared by the President or Congress; or

(c) mobilization, deployment or contingency operations.

(9) Direct or foreign hire nationals.

(10) Military or DOD civilian personnel determined to be infrequent travelers (travel two or less times per year).

d. Certain expenses are exempt from mandatory use as follows:

(1) those incurred at a vendor that does not accept the GTCC;

(2) laundry or dry cleaning;

(3) parking;

(4) local transportation system fares;

(5) taxi fares;

(6) tips;

(7) all expenses covered by the "meals and incidentals" portion of the per diem allowance;

(8) all local and long distance telephone calls; and

(9) relocation allowances prescribed in Chapter 302 of the Federal Travel Regulation, except enroute travel and house-hunting trip expenses.

11002. Agency Program Coordinator

a. All activities will designate an Agency Program Coordinator (APC) in the command's primary/collateral duty notice to maintain and review the command GTCC program.

b. APCs will process GTCC applications. Each applicant is required to sign a Page 13 or GTCC acknowledgement letter, copy of which is maintained by the APC.

(1) Monitor reports (delinquency, transaction activity and account listing).

(2) Advise the Commanding Officer of delinquent accounts. This should be done monthly, at a minimum. As deemed necessary by the Commanding Officer, further action may be required to suspend or close an account. Commanding Officers and Unit Commanding Officers will take appropriate action up to and including disciplinary action to resolve account delinquencies.

(3) Review requests for temporary credit limit and control option increases. Limits should not be changed without a valid reason. APCs will ensure that limits are reduced once the need is no longer present.

(4) Perform account maintenance such as changes in billing address, phone, rate/rank, account status, or duty station. Check-in procedures for newly reported personnel will include the APC to determine if the individual's account must be transferred to the new command hierarchy level number.

11003. Travel Orders. All travel orders will include the following statement notifying travelers of the requirements of the TTRA.

a. "The Travel and Transportation Reform Act of 1998 stipulates that the government-sponsored, contractor-issued travel card shall be used by all U.S. Government personnel (civilian and military) to pay for costs incident to official business travel unless specifically exempted by authority of the Administrator of General Services or the head of the agency."

b. Indicate whether the traveler is (or is not) a government travel cardholder.

c. Indicate whether or not the traveler is exempt from mandatory use provision of TTRA. If traveler falls into an exempt category, a travel advance may be authorized on the orders. However, disbursing officers have the discretion to refuse to process a travel advance.

d. Indicate that government cardholders will obtain cash, as authorized, through ATMs.

2 Apr 01

SECTION XII
TRAVEL MANAGEMENT

12001. Travel Budgets

a. Travel orderwriting is centralized for REDCOM NW. N8 is the OPTAR holder for both surface training travel and TADTAR.

b. Commanding Officers, though not an orderwriting authority, manage and direct the execution of assigned surface training funds. At the beginning of each fiscal year, N3/N7 assigns each center an annual planning figure that covers training travel, local schools, and CME. A financial plan is established which distributes the APF between the applicable areas. Requests for additional surface training funds will be submitted to N3/N7 on a Training Resource Request.

c. TADTAR covers non-training related travel (i.e., inspections, medical appointments, dive reguals, etc.). N8 is responsible for budgeting and programming of funds necessary to support approved travel.

d. N8 will provide Commanding Officers a weekly status report on their surface training funds. This report will reflect annual planning figure balances as well as the available quarterly balance.

12002. Travel Order Processing

a. Travelers will submit a request for travel orders using either electronic or written means. The request will contain, at a minimum, the following information:

- (1) name of traveler;
- (2) social security number;
- (3) PRD for all military personnel;
- (4) TD site(s);
- (5) purpose of travel;
- (6) means/mode of transportation;

2 Apr 01

(7) miscellaneous expense items (i.e. rental car, shuttle, conference fee, etc.);

(8) designation as a GTCC holder or exemption status.
(Note: If exempt from GTCC, request must indicate if a travel advance is required.);

(9) signature of the requestor;

(10) approving signature (Commanding Officer for surface training applications; Chief of Staff for all REDOM NW staff members and TADTAR applications).

Exhibit XII-1 is a sample of a travel request form.

b. N8 issues all orders using ORDERWRITER. Separate budget lines and job orders are used to accrue each center's surface training expenses separately. Once the orders are issued, they are faxed to each center's travel coordinator. The travel coordinator is responsible for coordinating all travel and berthing arrangements with the assigned servicing Commercial Travel Office (CTO). Exhibit XII-2 is a sample request to make airline, rental car and billeting arrangements.

c. Travel Coordinators will advise N8 of the need to modify orders. Information must be provided as to what items need to be changed and for what reason. Once the modification is signed, a copy will be faxed to the Reserve center coordinator. Modifications to staff orders will require the approval of the Chief of Staff prior to issuance.

12003. Travel Claim Processing

a. Within ten days of completion of travel, travelers will submit a completed travel claim to the activity coordinator. Individuals are responsible for accurately completing a travel voucher or subvoucher (DD 1351-2). Claims will be either typed or neatly handwritten in black ink.

b. If original orders and/or receipts are lost, the traveler may sign a statement to the effect that original orders or receipts are no longer in their possession. The statement must be signed in ink. Exhibits XII-3 and XII-4 are samples of lost original orders and receipt statements.

2 Apr 01

c. Coordinators will review all claims prior to submitting to PSD for processing. Any claim that does not pass review will be returned to the traveler for correction. A copy of the returned claim will be kept on file. The travel coordinator is responsible for tracking returned claims to ensure that the claim is resubmitted for final processing.

d. A copy of the travel claim and voucher will be faxed to N8 for record retention.

12004. Traveler Fails to File a Travel Claim

a. N8 will contact travel coordinators regarding all outstanding travel claims. Coordinators are responsible for all follow-up action regarding their Reserve center. Travelers who do not desire reimbursement for per diem and miscellaneous expenses may elect to waive all entitlements. This option is available to only those travelers who did not receive a travel advance. Exhibit XII-5 is a sample of a waiver statement. The statement must be signed in ink.

b. Travelers who are issued travel advances are required to file a travel claim to liquidate the outstanding travel advance. If the traveler does not submit the claim within 30 days of return of travel, the command will notify the traveler in writing of the delinquent claim status. If the traveler does not submit the claim, a pay checkage will be done to collect the travel advance. Commanding Officers are responsible for ensuring that all travel advances are liquidated within 60 days of completion of travel. Exhibit XII-6 is a sample of the advisory letter.

2 Apr 01

EXHIBIT XII-1**SAMPLE
Application for TAD Travel**

Applicant									
	Rate/Rank		Name (First MI Last)				SSN		PRD
	Parent Command			TAD Command			TAD Location (City, State)		
	TAD Travel	Depart	Date		Time	<input type="checkbox"/> (NET)	<input type="checkbox"/> (NLT)		
		Return	Date		Time	<input type="checkbox"/> (NET)	<input type="checkbox"/> (NLT)		
	Purpose of Travel								
	Check One		<input type="checkbox"/> Travel Advance Requested (15 day lead time required) <input type="checkbox"/> Traveler has Official Government Travel Credit Card <input type="checkbox"/> Applied for GTCC, but have not received						
			Messing		<input type="checkbox"/> Government	<input type="checkbox"/> Commercial	<input type="checkbox"/> No-Cost		
Berthing			<input type="checkbox"/> Government	<input type="checkbox"/> Commercial	<input type="checkbox"/> No-Cost				
Miscellaneous	<input type="checkbox"/> Rental Car		Justification:						
	<input type="checkbox"/> Other		Reason:						
Travel	Mode		<input type="checkbox"/> Auto	<input type="checkbox"/> Bus	<input type="checkbox"/> Air	<input type="checkbox"/> Other			
	Means		<input type="checkbox"/> Government	<input type="checkbox"/> Commercial	<input type="checkbox"/> Privately Owned				
Travelers Signature _____ Date _____									
Approval Signature _____ Date _____									
N01	<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved								
	Signature _____ <small>(Activity CO or RC22 Department Head)</small>							Date _____	
comptroller	Travel is:		<input type="checkbox"/> Scheduled <input type="checkbox"/> Not Scheduled						
	Funded By		<input type="checkbox"/> Regular TAD <input type="checkbox"/> TTT <input type="checkbox"/> EXP <input type="checkbox"/> MEXP						
	Funding Estimates		Travel		Per Diem		Misc		
			\$ _____		\$ _____		\$ _____		

2 Apr 01

EXHIBIT XII-2

SAMPLE

COMMERCIAL AIR RESERVATIONS

COMMAND: _____

CONTACT: _____

DATE: _____

1. NAME OF PASSENGER: _____

2. DEPARTURE DATE: _____ DEPARTURE TIME: _____

3. CITY DIRECTED TO: _____

4. RETURN DATE: _____ DEPARTURE DATE: _____

5. RENTAL CAR AUTH: _____ SIZE: _____

6. BQ RESERVATIONS: _____

7. COMMERCIAL LODGING: _____

CREDIT CARD NUMBER: _____

8. SPECIAL REQUIREMENTS: _____

9. TYPE OF ACCOUNTING DATA: NAVY

2 Apr 01

EXHIBIT XII-3**SAMPLE****TRAVELER'S CERTIFICATE FOR LOST ORDERS**

I _____ CERTIFY THE ORIGINAL ORDERS
(PRINT NAME)

FOR SDN: _____ ARE NOT IN MY POSSESSION.
(FULL) PAYMENT HAS NOT BEEN RECEIVED ON THOSE ITEM(S) FOR WHICH
I AM SEEKING REIMBURSEMENT. IF MY ORIGINAL ORDERS ARE LOCATED
LATER, NO FURTHER CLAIM WILL BE MADE ON ANY ITEM(S) FOR WHICH
THE FULL ALLOWANCE OF REIMBURSEMENT HAS BEEN RECEIVED.

SIGNATURE_____
DATE

2 Apr 01

EXHIBIT XII-4

LOST RECEIPT CERTIFICATE

NAME _____ SSN _____ - - - RATE/GRADE _____ /
 COMMAND NAME _____ REPORT DATE _____

I certify that the following receipt(s) has been lost, destroyed or are unobtainable and that all the information herein is true and correct to the best of my knowledge.

- () Lodging Receipt: Hotel/Hotel _____
 City & State _____
 Daily SINGLE OCCUPANCY rate \$ _____
 Dates of occupancy From _____ To _____
- () Airline Ticket: Name of Airline _____
 From (City & State) _____
 To (City & State) _____
 Date Purchased _____
 Where Purchased _____
- () Car Rental/Taxi: Car Rental/Taxi Company _____
 Location _____
 From (City & State) _____
 To (City & State) _____
 Total Amount Paid \$ _____
- () Other (Specify): _____

Brief explanation of how it happened _____

This is to certify that this statement is true to the best of my knowledge and that if the original receipt is found, no additional claim will be filed.

Signature/Date _____

PENALTY

The penalty for willfully making a false claim is: A maximum fine of \$10,000 or maximum imprisonment of five(5) years or both. (U.S. Code Title 18, Section 287, formerly Section 80)

PSA PUGET SOUND 7000/2 (NEW 11/94)

Enclosure (1)

XII-4-1

2 Apr 01

EXHIBIT XII-5

SAMPLE

STATEMENT WAIVER OF CLAIM FOR REIMBURSEMENT OF EXPENSES

1570

Date

From: _____

(Name)

To: Commander, Naval Reserve Readiness Command Northwest (N8)

Subj: WAIVER OF CLAIM FOR REIMBURSEMENT OF EXPENSES

1. I certify that no travel advance was drawn and I do not wish to claim any reimbursement for expenses incurred in connection with travel performed under Travel Order No. _____.

(Signature)

Copy to:
Reserve Activity

2 Apr 01

EXHIBIT XII-6

SAMPLE LETTER OF A MEMBER'S OUTSTANDING TRAVEL CLAIM

1320

Ser N8/

From: Commander, Naval Reserve Readiness Command Northwest

To: YN3 I. M. Smart, 123-45-6789

Subj: OUTSTANDING TRAVEL CLAIM

Ref: (a) Federal Management Regulations Vol. 9

Encl: (1) TAD Order No. N6832801TOTL999

1. Per reference (a), travelers are required to submit travel claims within three (3) work days of completion of travel. As of this date, N8 has not received a travel claim for travel completed per enclosure (1). In addition, you have an outstanding travel advance in the amount of \$350.00 which you are liable for repayment.

2. You are directed to file a travel claim within three (3) work days of receipt of this notice. Failure to perform will result in a pay checkage for the outstanding travel advance amount.

J. M. SMITH